

Volume 43, Number 5  
Pages 381–504  
March 1, 2018

SALUS POPULI SUPREMA LEX ESTO

*“The welfare of the people shall be the supreme law.”*



JOHN R. ASHCROFT  
SECRETARY OF STATE

# MISSOURI REGISTER

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The *Missouri Register* is published semi-monthly by

**SECRETARY OF STATE**

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ISSN 0149-2942, USPS 320-630; periodical postage paid at Jefferson City, MO

Subscription fee: \$56.00 per year

POSTMASTER: Send change of address notices and undelivered copies to:

**MISSOURI REGISTER**

Office of the Secretary of State

Administrative Rules Division

PO Box 1767

Jefferson City, MO 65102

The *Missouri Register* and *Code of State Regulations* (CSR) are available on the Internet. The Register address is [www.sos.mo.gov/adrules/moreg/moreg](http://www.sos.mo.gov/adrules/moreg/moreg) and the CSR is [www.sos.mo.gov/adrules/csr/csr](http://www.sos.mo.gov/adrules/csr/csr). These websites contain rulemakings and regulations as they appear in the paper copies of the Registers and CSR. The Administrative Rules Division may be contacted by email at [rules@sos.mo.gov](mailto:rules@sos.mo.gov).

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Register Filing Deadlines	Register Publication Date	Code Publication Date	Code Effective Date
November 1, 2017	<b>December 1, 2017</b>	December 31, 2017	January 30, 2018
November 15, 2017	<b>December 15, 2017</b>	December 31, 2017	January 30, 2018
December 1, 2017	<b>January 2, 2018</b>	January 29, 2018	February 28, 2018
December 15, 2017	<b>January 16, 2018</b>	January 29, 2018	February 28, 2018
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April 2, 2018	<b>May 1, 2018</b>	May 31, 2018	June 30, 2018
April 16, 2018	<b>May 15, 2018</b>	May 31, 2018	June 30, 2018
May 1, 2018	<b>June 1, 2018</b>	June 30, 2018	July 30, 2018
May 15, 2018	<b>June 15, 2018</b>	June 30, 2018	July 30, 2018
June 1, 2018	<b>July 2, 2018</b>	July 31, 2018	August 30, 2018
June 15, 2018	<b>July 16, 2018</b>	July 31, 2018	August 30, 2018
July 2, 2018	<b>August 1, 2018</b>	August 31, 2018	September 30, 2018
July 16, 2018	<b>August 15, 2018</b>	August 31, 2018	September 30, 2018

Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please check out the website at [www.sos.mo.gov/adrules/pubsched](http://www.sos.mo.gov/adrules/pubsched).

## HOW TO CITE RULES AND RSMO

### RULES

The rules are codified in the *Code of State Regulations* in this system–

Title		Division	Chapter	Rule
3	CSR	10-	4	.115
Department	<i>Code of State Regulations</i>	Agency Division	General area regulated	Specific area regulated

and should be cited in this manner: 3 CSR 10-4.115.

Each department of state government is assigned a title. Each agency or division in the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraphs 1., subparagraphs A., parts (I), subparts (a), items I. and subitems a.

The rule is properly cited by using the full citation, for example, 3 CSR 10-4.115 NOT Rule 10-4.115.

Citations of RSMo are to the *Missouri Revised Statutes* as of the date indicated.

### ***Code and Register on the Internet***

The *Code of State Regulations* and *Missouri Register* are available on the Internet.

The *Code* address is [www.sos.mo.gov/adrules/csr/csr](http://www.sos.mo.gov/adrules/csr/csr)

The *Register* address is [www.sos.mo.gov/adrules/moreg/moreg](http://www.sos.mo.gov/adrules/moreg/moreg)

These websites contain rulemakings and regulations as they appear in the *Code* and *Registers*.

**R**ules appearing under this heading are filed under the authority granted by section 536.025, RSMo 2000. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety, or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the *Missouri* and the *United States Constitutions*; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons, and findings which support its conclusion that there is an immediate danger to the public health, safety, or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

**R**ules filed as emergency rules may be effective not less than ten (10) days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the *Missouri Register* as soon as practicable.

**A**ll emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

*compliance with federal regulations. Therefore, an amendment to clarify the most current federal meat and poultry inspection regulations are being incorporated by reference and provide enforcement authority in Missouri. This regulation applies to approximately thirty-six (36) state inspected meat and poultry establishments and one hundred fifty-five (155) custom exempt plants in Missouri, which as a whole, produces millions of dollars in Missouri's economy. This emergency amendment protects the public health, safety, and/or welfare under a compelling governmental interest, which requires this emergency action. A proposed amendment, which covers the same material, is published in this issue of the Missouri Register. The scope of this emergency amendment is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The Department of Agriculture believes this emergency amendment is fair to all interested persons and parties under the circumstances. This emergency amendment was filed January 30, 2018, becomes effective February 9, 2018, and expires August 7, 2018.*

(2) The standards used to inspect Missouri meat and poultry slaughter and processing shall be those shown in Part 300 to end of Title 9, the *Code of Federal Regulations* (January 2017/8), herein incorporated by reference and made a part of this rule as published by the United States Superintendent of Documents, 732 N Capitol Street NW, Washington, DC 20402-0001, phone: toll-free (866) 512-1800, DC area (202) 512-1800, website: <http://bookstore.gpo.gov>. This rule does not incorporate any subsequent amendments or additions.

*AUTHORITY: section 265.020, RSMo 2016. Original rule filed Sept. 14, 2000, effective March 30, 2001. For intervening history, please consult the Code of State Regulations. Emergency amendment filed Jan. 30, 2018, effective Feb. 9, 2018, expires Aug. 7, 2018. A proposed amendment covering this same material is published in this issue of the Missouri Register.*

## Title 2—DEPARTMENT OF AGRICULTURE Division 30—Animal Health Chapter 10—Food Safety and Meat Inspection

### EMERGENCY AMENDMENT

**2 CSR 30-10.010 Inspection of Meat and Poultry.** The director is amending section (2).

*PURPOSE: This amendment ensures that the current rule language clearly includes the most recent publication of Part 300 to end of Title 9, the Code of Federal Regulations for the Missouri Meat and Poultry Inspection Program to be in compliance with federal regulations and maintain "equal to" status as determined by the United States Department of Agriculture/Food Safety and Inspection Service.*

*EMERGENCY STATEMENT: This emergency amendment is necessary to serve the compelling governmental interest to inform state agencies and the public of the most current adoption of Title 9 Code of Federal Regulations Part 300 to end is incorporated into state regulation. The State Meat and Poultry Inspection (MPI) programs are required to operate in a manner and with authorities that are "at least equal to" the antemortem and postmortem inspection, re-inspection, sanitation, recordkeeping, and enforcement provisions as provided for in the Federal Meat Inspection Act and the Poultry Products Inspection Act. State MPI programs must stay current with and be able to explain how their programs are equal to FSIS regulations to ensure their rules are "at least equal to" USDA/FSIS and in*

**U**nder this heading will appear the text of proposed rules and changes. The notice of proposed rulemaking is required to contain an explanation of any new rule or any change in an existing rule and the reasons therefor. This is set out in the Purpose section with each rule. Also required is a citation to the legal authority to make rules. This appears following the text of the rule, after the word "Authority."

**E**ntirely new rules are printed without any special symbolology under the heading of proposed rule. If an existing rule is to be amended or rescinded, it will have a heading of proposed amendment or proposed rescission. Rules which are proposed to be amended will have new matter printed in boldface type and matter to be deleted placed in brackets.

**A**n important function of the *Missouri Register* is to solicit and encourage public participation in the rulemaking process. The law provides that for every proposed rule, amendment, or rescission there must be a notice that anyone may comment on the proposed action. This comment may take different forms.

**I**f an agency is required by statute to hold a public hearing before making any new rules, then a Notice of Public Hearing will appear following the text of the rule. Hearing dates must be at least thirty (30) days after publication of the notice in the *Missouri Register*. If no hearing is planned or required, the agency must give a Notice to Submit Comments. This allows anyone to file statements in support of or in opposition to the proposed action with the agency within a specified time, no less than thirty (30) days after publication of the notice in the *Missouri Register*.

**A**n agency may hold a public hearing on a rule even though not required by law to hold one. If an agency allows comments to be received following the hearing date, the close of comments date will be used as the beginning day in the ninety- (90-) day-count necessary for the filing of the order of rulemaking.

**I**f an agency decides to hold a public hearing after planning not to, it must withdraw the earlier notice and file a new notice of proposed rulemaking and schedule a hearing for a date not less than thirty (30) days from the date of publication of the new notice.

Proposed Amendment Text Reminder:

**Boldface text indicates new matter.**

*[Bracketed text indicates matter being deleted.]*

## **Title 2—DEPARTMENT OF AGRICULTURE**

### **Division 30—Animal Health**

#### **Chapter 10—Food Safety and Meat Inspection**

### **PROPOSED AMENDMENT**

**2 CSR 30-10.010 Inspection of Meat and Poultry.** The director is amending section (2).

*PURPOSE: This amendment ensures that the current rule language clearly includes the most recent publication of Part 300 to end of Title 9, the Code of Federal Regulations for the Missouri Meat and Poultry Inspection Program to be in compliance with federal regulations and maintain "equal to" status as determined by the United States Department of Agriculture/Food Safety and Inspection Service.*

(2) The standards used to inspect Missouri meat and poultry slaughter and processing shall be those shown in Part 300 to end of Title 9,

the *Code of Federal Regulations* (January 2017/8), herein incorporated by reference and made a part of this rule as published by the United States Superintendent of Documents, 732 N Capitol Street NW, Washington, DC, 20402-0001, phone: toll-free (866) 512-1800, DC area (202) 512-1800, website: <http://bookstore.gpo.gov>. This rule does not incorporate any subsequent amendments or additions.

*AUTHORITY: section 265.020, RSMo 2016. Original rule filed Sept. 14, 2000, effective March 30, 2001. For intervening history, please consult the Code of State Regulations. Emergency amendment filed Jan. 30, 2018, effective Feb. 9, 2018, expires Aug. 7, 2018. Amended: Filed Jan. 30, 2018.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Agriculture, Dr. Linda Hickam, PO Box 630, Jefferson City, MO 65102 or by email to [Linda.Hickam@mda.mo.gov](mailto:Linda.Hickam@mda.mo.gov). To be considered, comments must be received within thirty (30) days of publication of this notice in the Missouri Register. No public hearing is scheduled.*

## **Title 12—DEPARTMENT OF REVENUE**

### **Division 10—Director of Revenue**

#### **Chapter 2—Income Tax**

### **PROPOSED RESCISSION**

**12 CSR 10-2.020 Difference in Basis on December 31, 1972.** This rule served as a guideline in the determination of the amount of individual, corporate or other taxpayer's allowable modification upon the sale or other disposition of property having a higher adjusted basis for Missouri income tax purposes than for federal income tax purposes on December 31, 1972.

*PURPOSE: This rule is being rescinded because it is obsolete and unnecessary. It describes the modification to federal adjusted gross income required in section 143.121.3(2), RSMo, for gains from the sale of property having higher adjusted basis for Missouri income tax purposes than for federal income tax purposes on December 31, 1972. Due to depreciation schedules, that difference would no longer exist for property of that age.*

*AUTHORITY: section 143.961, RSMo 1986. Regulation 1.121-3(b) was originally filed March 15, 1974, effective March 25, 1974. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 2—Income Tax**

**PROPOSED RESCISSION**

**12 CSR 10-2.025 Adjustment to Avoid Double Taxation.** This rule served as a guideline in the determination of the amount of a taxpayer's allowable modification with respect to any item of income or gain which was properly included in taxable income and taxed under the Missouri income tax law in effect prior to January 1, 1973.

*PURPOSE:* This rule is being rescinded because it is obsolete and unnecessary. It describes the modification to federal adjusted gross income required in section 143.121.3(3), RSMo, for income taxed under Missouri law for a taxable year prior to 1973. This situation should not exist at this time.

*AUTHORITY:* section 143.961, RSMo 1986. Regulation 1.121-3(c) was originally filed March 15, 1974, effective March 25, 1974. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 2—Income Tax**

**PROPOSED RESCISSION**

**12 CSR 10-2.120 Information at Source Reporting Requirements.** This rule specified methods of reporting miscellaneous income from Missouri sources.

*PURPOSE:* This rule is being rescinded because it is obsolete. It concerns reporting payments made by certain payors, but it does not reflect changes to the requirements contained in a 2016 amendment to section 143.591, RSMo.

*AUTHORITY:* section 143.591, RSMo 1994. Original rule filed Jan. 15, 1985, effective June 13, 1985. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.002 Rules.** This rule was a general statement describing the nature of all sales tax rules.

*PURPOSE:* This rule is being rescinded because it does not incorporate section 144.021, RSMo, and therefore is incomplete. The rule does not contain the requirements that the department must notify affected taxpayers before certain changes in the sales and use tax law may apply to the affected taxpayers.

*AUTHORITY:* section 144.270, RSMo 1994. S.T. regulation 270-2 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 6, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.018 Truckers Engaged in Retail Business.** This rule interpreted the sales tax law as it applied to truckers engaged in retail business and interpreted and applied section 144.010, RSMo.

*PURPOSE:* This rule is being rescinded because it does not sufficiently inform taxpayers of their obligations to collect and remit state and local sales tax. Further, the information in this rule is contained within section 144.021, RSMo. Taxpayers may refer to the statute and to 12 CSR 10-117.100 for their remittance obligations.

*AUTHORITY:* section 144.270, RSMo 1994. This rule was previously filed as rule no. 48 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 010-7 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments

*must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.142 Trading Stamps.** This rule interpreted the sales tax law as it applied to trading stamps and interpreted and applied sections 144.010 and 144.021, RSMo.

*PURPOSE: This rule is being rescinded because it is obsolete because the trading stamps previously covered by this rule are no longer in circulation, and therefore this rule does not provide any useful guidance to taxpayers.*

*AUTHORITY: section 144.270, RSMo 1994. This rule was previously filed as rule no. 23 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 010-64 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.168 Documentation Required.** This rule interpreted the sales tax law as it applied to the documentation required for deductible transactions and interpreted and applied sections 144.030 and 144.080, RSMo.

*PURPOSE: This rule is being rescinded because it has been incorporated in or superseded by 12 CSR 10-107.100. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.*

*AUTHORITY: section 144.270, RSMo 1994. S.T. regulation 010-79 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.182 Excursions.** This rule interpreted the sales tax law as it applied to excursions and interpreted and applied sections 144.010 and 144.020, RSMo.

*PURPOSE: This rule is being rescinded because it has been superseded by case law. Air excursions are not subject to tax if the excursion takes place in a federal air commerce airspace, and thus each excursion route must be considered individually. Therefore, this rule is no longer valid and may provide inaccurate information to taxpayers.*

*AUTHORITY: section 144.270, RSMo 1994. S.T. regulation 010-85 was last filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.188 Telephone Service.** This rule interpreted the sales tax law as it applied to telephone service and interpreted and applied sections 144.010 and 144.030, RSMo.

*PURPOSE: This rule is being rescinded because it is obsolete due to advancements in technology in the telecommunication industry and the relevant portions have been incorporated in or superseded by 12 CSR 10-117.100. This rule no longer provides any useful guidance for taxpayers that is not contained in the more recently promulgated rule.*

*AUTHORITY: section 144.270, RSMo 1994. This rule was previously filed as rule no. 57 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 010-87A was last filed Dec. 31, 1975, effective Jan. 10, 1976. For intervening history, please consult the Code of State Regulations. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies*



or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.252 Hunting and Fishing Licenses.** This rule interpreted the sales tax law as it applied to hunting and fishing licenses.

**PURPOSE:** This rule is being rescinded because it will be incorporated into or superseded by another rule.

**AUTHORITY:** section 144.270, RSMo 1994. S.T. regulation 030-2A was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.272 Motor Fuel and Other Fuels.** This rule interpreted sales tax law as it applied to sellers of motor fuels and other fuels, and interpreted and applied sections 144.010, 144.030.2(1) and (22), RSMo.

**PURPOSE:** This rule is being rescinded because it is obsolete with amendments to section 144.030.2, RSMo. This rule no longer provides any useful guidance to taxpayers.

**AUTHORITY:** section 144.270, RSMo 1994. This rule was previously filed as rule no. 46 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 030-2A was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Amended: Filed Dec. 3, 1985, effective Feb. 24, 1986. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies

or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.368 Air Pollution Equipment.** This rule interpreted the sales tax law as it applied to air pollution equipment.

**PURPOSE:** This rule is being rescinded because it is obsolete with amendments to section 144.030.2, RSMo. The Department of Natural Resources no longer has any input in this process. Therefore, this rule no longer provides accurate guidance to taxpayers.

**AUTHORITY:** section 144.270, RSMo 1994. S.T. regulation 030-60 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.370 Water Pollution.** This rule interpreted the sales tax law as it applied to water pollution equipment.

**PURPOSE:** This rule is being rescinded because it is obsolete with amendments to section 144.030.2, RSMo. The Department of Natural Resources no longer has any input in this process. Therefore, this rule no longer provides accurate guidance to taxpayers.

**AUTHORITY:** section 144.270, RSMo 1994. S.T. regulation 030-61 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies

or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
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Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.414 Yearbook Sales.** This rule interpreted the sales tax law as it applied to yearbook sales.

**PURPOSE:** This rule is being rescinded because it has been incorporated into 12 CSR 10-110.955. Purchases by exempt organizations are exempt from tax and this rule does not provide taxpayers any additional guidance.

**AUTHORITY:** section 144.270, RSMo 1994. This rule was previously filed as rule no. 6 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 040-19 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-3.570 Audit Facilities.** This rule outlined the responsibility of the taxpayer to furnish audit facilities.

**PURPOSE:** This rule is being rescinded because it is unnecessary and lacks statutory basis. There is no statute requiring taxpayers to provide facilities to auditors as outlined in this rule.

**AUTHORITY:** section 144.270, RSMo 1994. S.T. regulation 320-3 was last filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the

aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-3.572 Out-of-State Companies.** This rule outlined the responsibility of out-of-state companies for making records pertaining to Missouri locations available for audit at the Missouri location.

**PURPOSE:** This rule is being rescinded because it is obsolete with technological advances. Out-of-state companies now provide records electronically instead of at a physical address, obviating the need for this rule.

**AUTHORITY:** section 144.270, RSMo 1994. S.T. regulation 320-4 was last filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.574 Recordkeeping Requirements for Microfilm and Data Processing Systems.** This rule outlined the responsibility of companies whose records are on transparencies or film to provide facilities for viewing and capabilities for reproducing hard copies.

**PURPOSE:** This rule is being rescinded because it is obsolete with technological advances. Neither taxpayers nor the director use microfilm for document storage.

**AUTHORITY:** section 144.270, RSMo 1994. S.T. regulation 320-5 was last filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 28, 1987, effective Jan. 14, 1988. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies

or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.578 Income Tax Returns May be Used.** This rule authorized the use of income tax returns for the purpose of determining the amount of sales tax due.

**PURPOSE:** This rule is being rescinded because it is obsolete as it has been incorporated in or superseded by 12 CSR 10-101.500. The director may use any information available to make an assessment of tax. Thus, this rule is no longer required.

**AUTHORITY:** section 144.270, RSMo 1994. S.T. regulation 330-1 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
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Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.579 Estoppel Rule.** This rule interpreted the sales tax law as it applied to representations, both oral and written, made by employees of the Department of Revenue and the extent to which taxpayers may rely on these statements.

**PURPOSE:** This rule is being rescinded because it is misleadingly titled. The legal theory behind this rule prevents estoppel against the director due to statements of employees. Therefore, the title of this rule is inaccurate and confusing. The information in this rule is provided more clearly in case law and thus is still available to taxpayers.

**AUTHORITY:** section 144.270, RSMo 1994. Original rule filed Sept.

7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
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Chapter 3—State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.614 Theaters—Criteria for Exemption.** This rule set forth the criteria which must be met by a theater in order to claim sales tax exemption.

**PURPOSE:** This rule is being rescinded because it will be incorporated into or superseded by another rule.

**AUTHORITY:** section 144.270, RSMo 1994. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-3.854 Applicability of Sales Tax to the Sale of Special Fuel.** This rule explained the method of calculating sales tax on special fuel which is used for nonhighway purposes.

**PURPOSE:** This rule is being rescinded because it is obsolete as the underlying statute has been repealed.

**AUTHORITY:** sections 142.621 and 144.270, RSMo 1994. Original rule filed Aug. 23, 1988, effective Jan. 27, 1989. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-3.872 Sales of Newspapers and Other Publications.** This rule interpreted the sales tax law as it applied to the sale of newspapers and interpreted and applied the provisions of sections 144.010 and 144.021, RSMo.

**PURPOSE:** This rule is being rescinded because it has been replaced with 12 CSR 10-110.400 *Newspapers and Other Publications*. This rule no longer provides any useful guidance for taxpayers that is not contained in the more recently promulgated rule.

**AUTHORITY:** sections 144.010, 144.021 and 144.270, RSMo 1994. Emergency rule filed Jan. 5, 1990, effective Jan. 15, 1990, expired May 15, 1990. Original rule filed Jan. 5, 1990, effective May 11, 1990. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-3.874 Questions and Answers on Taxation of Newspapers.** This rule interpreted the sales tax law as it applied to the sale of newspapers and interpreted and applied the provisions of sections 144.010 and 144.021, RSMo.

**PURPOSE:** This rule is being rescinded because it has been replaced with 12 CSR 10-110.400 *Newspapers and Other Publications*. This rule no longer provides any useful guidance for taxpayers that is not contained in the more recently promulgated rule.

**AUTHORITY:** sections 144.010, 144.021 and 144.270, RSMo 1994. Emergency rule filed Jan. 23, 1990, effective Feb. 2, 1990, expired June 1, 1990. Original rule filed Jan. 23, 1990, effective May 11, 1990. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
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**PROPOSED RESCISSION**

**12 CSR 10-3.880 Sales of Postage Stamps.** This rule interpreted the sales tax law as it applied to the sale of postage stamps and interpreted and applied the provisions of sections 144.010 and 144.021, RSMo.

**PURPOSE:** This rule is being rescinded because it unnecessary and lacks statutory basis. There is no statutory basis for the distinction drawn in this rule. The sale of postage stamps by the federal government is exempt under section 144.030.1, RSMo. The sales of postage stamps by a third party is subject to tax under sections 144.020 and 144.021, RSMo.

**AUTHORITY:** section 144.270, RSMo 1994. Original rule filed Oct. 16, 1990, effective March 14, 1991. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.005 Purchaser Includes.** This rule aided in determining who is a purchaser and interpreted and applied sections 144.605(5) and 144.610, RSMo.

**PURPOSE:** This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.605, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-1

originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.010 Purchaser's Responsibilities.** This rule interpreted the Use Tax law as it applied to defining a purchaser's responsibilities for state use taxes and interpreted and applied sections 144.610 and 144.620, RSMo.

**PURPOSE:** This rule is being rescinded because it is contrary to statute. This rule incorrectly interprets section 144.605, RSMo, as to what party is responsible for use tax on tangible personal property stored, used, or consumed in Missouri.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Nov. 8, 1988, effective Jan. 27, 1989. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
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**PROPOSED RESCISSION**

**12 CSR 10-4.020 Delivery.** This rule indicated the effect delivery had on when and where a sale occurred and interpreted and applied sections 144.605(5) and 144.615(5), RSMo.

**PURPOSE:** This rule is being rescinded because it is obsolete and has been incorporated in or superseded by 12 CSR 10-113.200. This rule no longer provides any useful guidance for taxpayers that is not contained in the more recently promulgated rule.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-4 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.035 Consideration Other Than Money.** This rule interpreted and applied section 144.605(5), RSMo. State use taxes apply to the fair market value of property exchanged.

**PURPOSE:** This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.605, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-7 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.045 Cancelled Sales.** This rule indicated what a taxpayer may do when a sale is subsequently cancelled and interpreted and applied sections 136.035 and 144.130, RSMo.

**PURPOSE:** This rule is being rescinded because it is unnecessary given the statutory language. This rule merely restates legal concepts that are present in sections 136.035 and 144.130, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-9 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March

30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.050 Cost of Doing Business.** This rule interpreted and applied section 144.605(6), RSMo. Deductions are not allowed for costs of doing business.

**PURPOSE:** This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.605, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-10 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.055 Regulations Under Section 144.020, RSMo.** This rule indicated where Missouri state sales tax regulations apply and interpreted and applied section 144.610(1), RSMo.

**PURPOSE:** This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.605, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-11 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.060 Vendor Includes.** This rule indicated what the definition of vendor also included and interpreted and applied section 144.605(11), RSMo.

**PURPOSE:** This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.605, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 605-12 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.080 Sales to National Banks and Other Financial Institutions.** This rule indicated the liability of sellers of tangible personal property to national banks and other financial institutions for Missouri state use tax and interpreted and applied section 144.615(1), RSMo.

**PURPOSE:** This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.615, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 615-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.085 Liability of Out-of-State Vendors.** This rule interpreted the Use Tax law as it applied to defining a purchaser's responsibilities for state use taxes and interpreted and applied sections 144.610 and 144.620, RSMo.

*PURPOSE: This rule is being rescinded because it is obsolete with amendments to section 144.605, RSMo. The nexus requirements for use tax were changed in 2013 and this rule no longer accurately states the law.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Amended: Filed May 16, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.090 Regulations Under Subdivisions (2) and (3) of Sections 144.030 and 144.040, RSMo.** This rule prescribed where Missouri state sales tax regulations apply and interpreted section 144.615(3), RSMo.

*PURPOSE: This rule is being rescinded because it is obsolete with the repeal of section 144.040, RSMo.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March*

*30, 1976. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.095 Motor Vehicle Purchased.** This rule prescribed that a motor vehicle purchase is not subject to the Missouri compensating use tax law and interpreted and applied section 144.615(1), RSMo.

*PURPOSE: This rule is being rescinded because it has been superseded by the amendments to chapter 144 following the Missouri Supreme Court's decision in Craig Street v. Director of Revenue.*

*AUTHORITY: section 144.705 RSMo 1994. U.T. regulation 615-4 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

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**PROPOSED RESCISSION**

**12 CSR 10-4.105 Resale.** This rule indicated when tangible personal property was not subject to Missouri use tax and interpreted and applied section 144.615(6), RSMo.

*PURPOSE: This rule is being rescinded because it is obsolete with the passage of section 144.018, RSMo. Resale exclusions are no longer treated as outlined in this rule.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 615-6 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.110 Personal Effects.** This rule indicated when personal effects which were brought into Missouri were not subject to the Missouri use tax and interpreted and applied section 144.615(7), RSMo.

*PURPOSE:* This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.615, RSMo. The additional concepts in this rule go beyond the statutory language in this section and therefore are legally unsupported.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 615-7 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE**  
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**PROPOSED RESCISSION**

**12 CSR 10-4.115 Documentation Required.** This rule indicated that documentation was necessary for deductions and interpreted and applied section 144.640, RSMo.

*PURPOSE:* This rule is being rescinded because it is obsolete and has been incorporated in or superseded by 12 CSR 10-107.100. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 615-8 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March

30, 1976. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE**  
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**PROPOSED RESCISSION**

**12 CSR 10-4.120 Presumption.** This rule interpreted and applied section 144.620, RSMo and there was a presumption that items sold by out-of-state vendors which are brought into Missouri were for storage, use or consumption.

*PURPOSE:* This rule is being rescinded because it is obsolete and has been incorporated in or superseded by 12 CSR 10-113.200. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 620-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.127 Vendors Use Tax vs. Consumers Use Tax.** This rule interpreted the state use tax law as it applied to vendors use tax vs. consumers use tax and interpreted and applied sections 144.620 and 144.635, RSMo.

*PURPOSE:* This rule is being rescinded because it is obsolete and has been incorporated in or superseded by 12 CSR 10-114.100. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.



*AUTHORITY: section 144.705, RSMo 1994. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. For intervening history, please consult the Code of State Regulations. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

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**PROPOSED RESCISSION**

**12 CSR 10-4.130 Separately Stating.** This rule indicated the requirements that a vendor collected the tax and separately stated the tax.

*PURPOSE: This rule is being rescinded because it has become obsolete with amendments to section 144.080, RSMo. It is now permissible to advertise an assumption or absorption of sales or use tax provided notice is given to taxpayers at the time of purchase through a receipt or invoice.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 635-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

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**PROPOSED RESCISSION**

**12 CSR 10-4.135 Vendor to File Collection Suit.** This rule provided that the vendor was responsible for filing any suit to collect use taxes from a purchaser and interpreted and applied section 144.635, RSMo.

*PURPOSE: This rule is being rescinded because it is unnecessary and lacks statutory basis. The director has no ability to require a vendor to file a collection suit against a taxpayer.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 635-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

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**PROPOSED RESCISSION**

**12 CSR 10-4.140 Exemption Certificates.** This rule indicated the recordkeeping and other requirements necessary for a vendor in order to substantiate deductions and interpreted and applied sections 144.620 and 144.640, RSMo.

*PURPOSE: This rule is being rescinded because it has become obsolete or has been incorporated in or superseded by 12 CSR 10-107.100. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.*

*AUTHORITY: section 144.705, RSMo 1994. U.T. regulation 640-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

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**PROPOSED RESCISSION**

**12 CSR 10-4.150 Limitation on Assessment.** This rule clarified the statute of limitations on assessments and interpreted and applied section 144.670, RSMo.

*PURPOSE: This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.670, RSMo.*

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 645-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective Feb. 24, 1986. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.155 Vendor's Responsibility.** This rule aided in determining the responsibilities of a vendor regarding Missouri use tax and interpreted and applied sections 144.615(6) and 144.635, RSMo.

**PURPOSE:** This rule is being rescinded because it has become obsolete or has been incorporated in or superseded by 12 CSR 10-107.100. This rule no longer provides any guidance for taxpayers that is not contained in the more recently promulgated rule.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 650-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.175 Amended Returns.** This rule prescribed the requirements for an amended return of any vendor.

**PURPOSE:** This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.100, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 655-4

filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.190 Payment of Tax.** This rule prescribed the place for paying the tax, the provisions regarding returned checks and cash payments, and interpreted and applied sections 144.655 and 144.660, RSMo.

**PURPOSE:** This rule is being rescinded because it is unnecessary due to the information posted on the director's website. Such information is more easily accessible online and there is no need for this rule to duplicate it.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 655-7 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective Feb. 24, 1986. Rescinded: Filed Jan. 18, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.200 Filing of Returns and Payment of Tax.** This rule provided that upon proper application the time for filing a return and paying the tax may be extended, and interpreted and applied section 144.660, RSMo.

**PURPOSE:** This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.660, RSMo.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 660-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective March 24, 1986. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.205 Jeopardy Assessment.** This rule clarified the director of revenue's authority to issue jeopardy assessments and interpreted and applied sections 144.290 and 144.690, RSMo.

*PURPOSE:* This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in sections 144.290 and 144.690, RSMo.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 660-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.210 Assignments and Bankruptcies.** This rule prescribed the preferential treatment required for outstanding taxes and the liability of trustees, assignees, receivers, and the title and interpreted and applied section 144.610, RSMo in conjunction with Chapter 11 U.S.C.A., Bankruptcy Codes.

*PURPOSE:* This rule is being rescinded because it has become obsolete due to changes to the federal bankruptcy code. State tax claims are no longer treated in the manner outlined in this rule. Further,

given that such claims are classified due to federal, not state, law, there is no need for a state rule on this issue.

*AUTHORITY:* section 144.705, RSMo 1994. U.T. regulation 660-3 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.215 Estimated Assessment.** This rule related to interest imposed on late payment of taxes and interpreted and applied section 144.665, RSMo.

*PURPOSE:* This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts that are present in section 144.665, RSMo.

*AUTHORITY:* section 144.705, RSMo 1994. Original rule filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Sept. 2, 1983, effective Jan. 1, 1984. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
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**PROPOSED RESCISSION**

**12 CSR 10-4.220 Calendar Month Defined.** This rule clarified the definition of calendar month and interpreted and applied section 144.655, RSMo.

*PURPOSE:* This rule is being rescinded because it is unnecessary given the statutory language. The rule merely restates legal concepts

that are present in section 144.655, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 655-2 originally filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Dec. 3, 1985, effective April 25, 1986. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.240 Administrative and Judicial Review.** This rule indicated the time period a taxpayer had to file a written complaint with the Administrative Hearing Commission concerning a final decision by the director of revenue and interpreted and applied section 621.050, RSMo.

**PURPOSE:** This rule contains a restatement of legal concepts set forth in section 144.261, RSMo. Further, the AHC's procedures for the filing of appeals are governed by 1 CSR 15-3.290, which supersedes this rule.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 685-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Amended: Filed Jan. 3, 1996, effective July 30, 1996. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.245 Interest Payment.** This rule indicated when interest will or will not be credited or paid to the taxpayer and interpreted

and applied section 144.695, RSMo.

**PURPOSE:** This rule is obsolete with amendments to section 144.190, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 685-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

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**PROPOSED RESCISSION**

**12 CSR 10-4.250 Liens.** This rule indicated the procedure followed by the director of revenue in filing liens for use taxes and interpreted and applied sections 144.380 and 144.690, RSMo.

**PURPOSE:** This rule merely restates legal concepts already present in sections 144.380 and 144.690, RSMo. It does not provide any additional useful information to taxpayers.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 690-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.290 Intent of Rules.** This rule clarified the intent of rules issued with respect to the Missouri compensating use tax law.

**PURPOSE:** This rule is being rescinded because it is obsolete as the

two (2) other rules it references have been or are being rescinded. It no longer contains any useful guidance for taxpayers.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 705-2 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.300 No Waiver of Tax.** This rule indicated the lack of authority for the director of revenue to waive outstanding use tax.

**PURPOSE:** This rule is being rescinded because it is obsolete with the passage of section 32.375, RSMo, which allows the director to compromise a taxpayer's liability.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 705-4 originally filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.305 Collection Allowance.** This rule indicated that late remitters do not receive the two percent collection fee and interpreted and applied section 144.710, RSMo.

**PURPOSE:** This rule merely restates legal concepts already present in section 144.710, RSMo. It does not provide any additional useful information to taxpayers.

**AUTHORITY:** section 144.705, RSMo 1994. U.T. regulation 710-1 originally filed Oct. 28, 1975, effective Nov. 7, 1975. Refiled March 30, 1976. Amended: Filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.620 Aircraft.** This rule clarified the use tax law as it applied to purchases of aircraft.

**PURPOSE:** This rule is incorrect in that it only contemplates out-of-state purchases as subject to the use tax which is contrary to section 144.610, RSMo.

**AUTHORITY:** section 144.610, RSMo 1994. Original rule filed June 14, 1988, effective Oct. 27, 1988. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.626 Direct Pay Agreement.** This rule listed the requirements a business or corporation must satisfy to enter into a use tax direct pay agreement with the Department of Revenue.

**PURPOSE:** This rule has been incorporated into and superseded by 12 CSR 10-104.040.

**AUTHORITY:** sections 144.190.4 and 144.705, RSMo 1994. Original rule filed July 2, 1990, effective Dec. 31, 1990. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 4—State Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-4.630 Basic Steelmaking Exemption—Use Tax.** This rule explained the circumstances under which the purchases of electricity and gas by basic steel-makers are exempt from use tax and the procedure for obtaining a basic steelmaking exemption.

**PURPOSE:** This rule is obsolete with the repeal of section 144.036, RSMo.

**AUTHORITY:** section 144.705, RSMo 1994. Original rule filed Nov. 15, 1990, effective June 10, 1991. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 6—Motor Vehicle Fuel Tax**

**PROPOSED RESCISSION**

**12 CSR 10-6.010 Revocation of Private Rulings.** This rule notified the public that private ruling letters issued by the Department of Revenue before January 1, 1973 will no longer be honored.

**PURPOSE:** This rule is obsolete with the repeal of section 142.300, RSMo.

**AUTHORITY:** section 142.300, RSMo 1986. Regulation 10-101 was filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.010 Revocation of Private Rulings.** This rule notified the public that private ruling letters issued by the Department of Revenue before January 1, 1973 will no longer be honored.

**PURPOSE:** This rule is obsolete with the repeal of section 142.261, RSMo.

**AUTHORITY:** section 142.621, RSMo 1986. Regulation 10-101 was filed July 17, 1972, effective July 27, 1972. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.030 Record Keeping and Filing of Reports.** This rule set forth the record keeping requirements of special fuel dealers and users, as well as their responsibilities to file monthly and quarterly reports with the director of revenue.

**PURPOSE:** This rule is obsolete with the revision of the motor fuel excise tax statutes in 1999. Record keeping is now addressed in sections 142.899 and 142.944, RSMo. This rule no longer contains accurate information.

**AUTHORITY:** section 142.621, RSMo 1986. Regulations 2-4 were filed July 17, 1972, effective July 27, 1972. Amended: Filed Nov. 9, 1983, effective March 11, 1984. Amended: Filed Sept. 8, 1989, effective Jan. 26, 1990. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.040 Single Trip Permits.** This rule set forth the procedures for obtaining single trip permits as well as the conditions under which the permits were issued.

*PURPOSE: This rule is obsolete with the repeal of section 142.422, RSMo. The relevant provisions in this rule were incorporated into section 142.830, RSMo and 7 CSR 10-25.060.*

*AUTHORITY: section 142.621, RSMo 1986. Regulation 5 was filed July 17, 1972, effective July 27, 1972. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.050 Lessors and Lessees of Motor Vehicles.** This rule set forth the responsibility for tax in situations involving leased motor vehicles.

*PURPOSE: This rule is obsolete with the revision of the motor fuel excise tax statutes in 1999. It does not provide any additional useful information for taxpayers.*

*AUTHORITY: section 142.621, RSMo 1986. Regulation 6 was filed July 17, 1972, effective July 27, 1972. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.060 Verification of Fleet Mileage—Acceptable Source Documentation.** The director of revenue administered the Missouri Special Fuel Tax Act and in that capacity was required to make reasonable rules as are necessary to carry out the provisions of the Act. This rule set out what an acceptable source document to verify fleet mileage must contain.

*PURPOSE: This rule is obsolete with the revision of the motor fuel excise tax statutes in 1999. It does not provide any additional useful information for taxpayers.*

*AUTHORITY: sections 142.521 and 142.621, RSMo 1986. Original rule filed July 24, 1980, effective Dec. 11, 1980. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.070 Use of Motor Fuel and Special Fuel in Same Vehicle.** This rule clarified the status of vehicles which have the capacity to operate on both motor fuel and a special fuel.

*PURPOSE: This rule is obsolete with the repeal of section 142.362, RSMo.*

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed June 9, 1982, effective Sept. 11, 1982. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in*

support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.100 Missouri Motor Fuel/Special Fuel Tax License.** This rule specified the requirement of displaying a copy of a Reinstated Missouri Motor Fuel/Special Fuel Tax License in the cab of each vehicle that the licensee operates in Missouri if the original license has been canceled or revoked and subsequently reinstated.

*PURPOSE:* This rule is obsolete with the repeal of section 142.432, RSMo.

*AUTHORITY:* section 142.621, RSMo 1986. Original rule filed Jan. 21, 1983, effective May 12, 1983. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.130 Special Fuel-Powered 26,000 Lbs., 2-Axle Truck Exemption—Pickups and Moving Vehicles.** This rule clarified the special fuel-powered 26,000 lbs., 2-axle truck exemption in section 142.513, RSMo.

*PURPOSE:* This rule is obsolete with the repeal of section 142.513, RSMo.

*AUTHORITY:* sections 142.621, RSMo 1986 and 142.513, RSMo Supp. 1989. Original rule filed Nov. 1, 1985, effective Jan. 26, 1986. Amended: Filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the

Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.150 Methods for Determining Special Fuel Used in Power Takeoff Units.** This rule clarified the auxiliary equipment exemption in section 142.581, RSMo.

*PURPOSE:* This rule is obsolete with the repeal of section 142.581, RSMo.

*AUTHORITY:* sections 142.581 and 142.621, RSMo 1986. Original rule filed Nov. 1, 1985, effective April 11, 1986. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.160 Records.** This rule clarified that permitted users must keep accurate records and be available for inspection by the Department of Revenue.

*PURPOSE:* This rule is obsolete with the repeal of section 142.581, RSMo. Record keeping for the revised motor fuel excise tax is addressed by section 142.944, RSMo.

*AUTHORITY:* sections 142.581 and 142.621, RSMo 1986. Original rule filed Nov. 1, 1985, effective Jan. 26, 1986. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.



**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.200 Auxiliary Equipment Exemption.** This rule clarified the purchase of special fuel for use in auxiliary equipment pursuant to section 142.404(4), RSMo.

*PURPOSE:* This rule is obsolete with the repeal of section 142.404, RSMo.

*AUTHORITY:* section 144.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.230 Special Fuel Users Not Subject to Licensure in Their Base State.** This rule clarified the licensing requirements for special fuel users whose vehicles are not licensed by gross weight pursuant to section 142.362(4), RSMo.

*PURPOSE:* This rule is obsolete with the repeal of sections 142.362 and 142.422, RSMo.

*AUTHORITY:* sections 142.362(4), RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.270 Special Fuel Distributors.** This rule clarified who

qualifies for a special fuel distributor license pursuant to section 142.362(2), RSMo.

*PURPOSE:* This rule is obsolete with the repeal of section 142.362, RSMo.

*AUTHORITY:* section 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel Use Tax**

**PROPOSED RESCISSION**

**12 CSR 10-7.280 Sale of Special Fuel to Dual Users.** This rule clarified the taxability of special fuel sold to farmers and home heating oil customers who use the fuel for highway and exempt purposes pursuant to section 142.404(5) and (6), RSMo.

*PURPOSE:* This rule is obsolete with the repeal of section 142.404, RSMo.

*AUTHORITY:* section 142.621, RSMo 1986. Original rule filed Oct. 19, 1989, effective Feb. 25, 1990. Amended: Filed Jan. 31, 1992, effective June 25, 1992. Rescinded: Filed Jan. 26, 2018.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.100 Forms for Franchise Tax.** This rule prescribed the forms and instructions adopted and approved for filing with the franchise tax division.

**PURPOSE:** This rule is being rescinded because it is obsolete. It sets out forms prescribed by the Secretary of State prior to 2000, when responsibility for administering the franchise tax was transferred from the Secretary to the Director of Revenue. It does not reflect amendments to section 147.010.1, RSMo, that reduced the tax rate multiple times and provided that no franchise tax shall be imposed for tax years beginning on or after January 1, 2016.

**AUTHORITY:** section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.010. Original rule filed April 13, 1989, effective July 13, 1989. Amended: Filed Nov. 2, 1989, effective March 11, 1990. Changed to 12 CSR 10-9.100, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.110 Form: Request for Extension of Time to File.** This form was used to request an extension of time to file a Missouri Corporation Franchise Tax Report.

**PURPOSE:** This rule is being rescinded because it is obsolete. It sets out a form to be filed with a former Secretary of State, before responsibility for administering the franchise tax was transferred from the Secretary to the Director of Revenue, effective January 1, 2000.

**AUTHORITY:** section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.020. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.110, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.120 Form: Request for Franchise Tax Clearance.**

This form was used to request Franchise Tax Clearance letter.

**PURPOSE:** This rule is being rescinded because it is obsolete. It sets out a form to be filed with the Secretary of State, who was responsible for administering the franchise tax until that responsibility was transferred from the Secretary to the Director of Revenue, effective January 1, 2000.

**AUTHORITY:** section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.030. Original rule filed Sept. 29, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.120, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.130 Form: Authorization for Release of Confidential Information.** This form was used to authorize the release of confidential information.

**PURPOSE:** This rule is being rescinded because it is obsolete. It sets out a form to be filed with the Secretary of State, who was responsible for administering the franchise tax until that responsibility was transferred from the Secretary to the Director of Revenue, effective January 1, 2000.

**AUTHORITY:** section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.040. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.130, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.

**PUBLIC COST:** This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.190 Information Confidential, Exceptions.** This rule

set out the policy of the Office of the Secretary of State regarding confidential information.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding confidential information.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.160. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.190, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.210 Extension of Time to File.** This rule set out the policy of the Office of the Secretary of State regarding extension of time to file the franchise tax report.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding extension of time to file the franchise tax report. It refers to 15 CSR 30-150.020, which no longer exists because it was moved to 12 CSR 10-9.110, which is also obsolete. This rule is also unnecessary because section 147.120.12 applies section 143.551 (income tax statute for extensions) to franchise tax.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.180. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.210, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.220 Audits.** This rule set out the policy of the Office of the Secretary of State regarding audits.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding audits. It also refers to 15 CSR 30-150.200, which no longer exists because it was moved to 12 CSR 10-9.230, which is also obsolete.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.190. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.220 effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.230 Assessments.** This rule set out the policy of the Office of the Secretary of State regarding assessments.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding assessments.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.200. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.230, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.240 Final Determinations, Hearings.** This rule set

out the policy of the Office of the Secretary of State regarding final determinations and hearings.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding final determinations and hearings. This rule is also unnecessary because section 147.120.12 applies section 143.631 (income tax protest statute) to franchise tax.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.210. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.240, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.250 Review by the Administrative Hearing Commission.** This rule set out the policy of the Office of the Secretary of State regarding review by the Administrative Hearing Commission.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding review by the Administrative Hearing Commission. This rule is also unnecessary because section 147.120.12 applies section 143.651 (income tax statute for Administrative Hearing Commission review) to franchise tax.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.220. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.250, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.260 Overpayments.** This rule set out the policy of the Office of the Secretary of State regarding overpayments.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding overpayments. This rule is also unnecessary because section 147.040.6 describes the director's actions when there is an overpayment of franchise tax.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.230. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.260, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 9—Corporation Franchise Tax**

**PROPOSED RESCISSION**

**12 CSR 10-9.270 Amended Reports.** This rule set out the policy of the Office of the Secretary of State regarding amended reports.

*PURPOSE: This rule is being rescinded because it is obsolete. It sets out the policy of the Secretary of State—not the Director of Revenue—regarding amended reports.*

*AUTHORITY: section 147.120.9, RSMo Supp. 1995. This rule previously filed as 15 CSR 30-150.240. Original rule filed Sept. 28, 1995, effective March 30, 1996. Changed to 12 CSR 10-9.270, effective Jan. 1, 2000. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 10—Financial Institutions**

**PROPOSED RESCISSION**

**12 CSR 10-10.010 Sales Tax/Bank Tax Credit.** This rule clarified that banks are not entitled credit against the bank tax for sales and use taxes paid on purchases of tangible personal property.

*PURPOSE: This rule is being rescinded because it has been superseded by 12 CSR 10-10.155.*

*AUTHORITY: section 148.100, RSMo 1986. Original rule filed March 11, 1983, effective Aug. 11, 1983. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 400—Individual Income Tax**

**PROPOSED RESCISSION**

**12 CSR 10-400.210 Children in Crisis Tax Credit.** This rule explained the application, allocation of funds, and redemptions process to claim the Children in Crisis credit found in subsections 7 through 12 of section 135.327.

*PURPOSE: This rule is being rescinded because it is obsolete. The children in crisis credit program, formerly found in subsections 7 through 12 of section 135.327, sunset August 28, 2012.*

*AUTHORITY: section 135.327, RSMo Supp. 2006. Original rule filed Oct. 26, 2006, effective May 30, 2007. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 405—Homestead Preservation Credit**

**PROPOSED RESCISSION**

**12 CSR 10-405.100 Homestead Preservation Credit—Procedures (2005).** This rule established the procedures for implementation of the Homestead Preservation Credit created by section 137.106, RSMo.

*PURPOSE: This rule is being rescinded because it is obsolete. It applied only to applications filed in 2005.*

*AUTHORITY: section 137.106, RSMo Supp. 2005. Emergency rule filed March 10, 2005, effective March 20, 2005, expired Sept. 16, 2005. Original rule filed March 10, 2005, effective Sept. 30, 2005. Amended: Filed Oct. 17, 2005, effective April 30, 2006. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 405—Homestead Preservation Credit**

**PROPOSED RESCISSION**

**12 CSR 10-405.105 Homestead Preservation Credit—Procedures.** This rule established the procedures for implementation of the Homestead Preservation Credit created by section 137.106, RSMo. This rule reflected recent statutory changes for applications filed after 2005.

*PURPOSE: This rule is being rescinded because it is obsolete. The credit ceased to exist when section 137.106 terminated in September 2013.*

*AUTHORITY: section 137.106, RSMo Supp. 2006. Original rule filed Oct. 17, 2005, effective April 30, 2006. Amended: Filed Oct. 25, 2006, effective May 30, 2007. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 405—Homestead Preservation Credit**

**PROPOSED RESCISSION**

**12 CSR 10-405.200 Homestead Preservation Credit—Qualifications and Amount of Credit (2005).** Section 137.106, RSMo provided a credit on property taxes under certain circumstances. This rule described the requirements to qualify for this credit and the amount of the credit.

*PURPOSE: This rule is being rescinded because it is obsolete. It applied only to applications filed in 2005.*

*AUTHORITY: section 137.106, RSMo Supp. 2005. Emergency rule filed March 10, 2005, effective March 20, 2005, expired Sept. 16, 2005. Original rule filed March 10, 2005, effective Sept. 30, 2005. Amended: Filed Oct. 17, 2005, effective April 30, 2006. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 405—Homestead Preservation Credit**

**PROPOSED RESCISSION**

**12 CSR 10-405.205 Homestead Preservation Credit—Qualifications and Amount of Credit.** Section 137.106, RSMo, provided a credit on property taxes under certain circumstances. This rule described the requirements to qualify for this credit and the amount of the credit. This rule reflected recent statutory changes for applications filed after 2005.

*PURPOSE: This rule is being rescinded because it is obsolete. The credit ceased to exist when section 137.106 terminated in September 2013.*

*AUTHORITY: section 137.106, RSMo Supp. 2006. Original rule filed Oct. 17, 2005, effective April 30, 2006. Amended: Filed Oct. 25, 2006, effective May 30, 2007. Rescinded: Filed Jan. 26, 2018.*

*PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, General Counsel's Office, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments*

*must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 15—ELECTED OFFICIALS  
Division 40—State Auditor  
Chapter 3—Rules Applying to Political Subdivisions**

**PROPOSED AMENDMENT**

**15 CSR 40-3.125 Calculation and Revision of Property Tax Rates by School Districts.** The State Auditor's office is amending subsections (2)(A), (B), (C), (D), (E), (F), and (G); subsections (3)(A), (B), (C), (D), (E), (F), (G), (H), and (I), and replacing and renaming forms in section (2) Tax Rate Summary, Tax Rate Form A, Tax Rate Form B, Tax Rate Form C, Informational Tax Rate Data, Tax Rate Form G, Tax Rate Form H, and in section (3) Tax Rate Summary, Tax Rate Form A, Tax Rate Form B, and Tax Rate C, Informational Tax Rate Data Summary, Informational Tax Rate Data Form A, Informational Tax Rate Form Data B, Tax Rate Form G, and Tax Rate Form H.

*PURPOSE: This amendment updates the forms and calculations used by school districts to calculate and revise their property tax rate under section 137.073, RSMo. Under the Missouri Constitution, Article X, Section 22, and section 137.073, RSMo, school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office.*

(2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by school districts (not wholly in St. Louis County):

(A) [Tax Rate] Summary[—For School Districts Levying a Single Rate on All Property] **Page**, included herein;

(B) [Tax Rate] Form A[—For School Districts Levying a Single Rate on All Property], included herein;

(C) [Tax Rate] Form B[—For School Districts Levying a Single Rate on All Property], included herein;

(D) [Tax Rate] Form C[—For School Districts Levying a Single Rate on All Property], included herein;

(E) Informational [Tax Rate] Data[—For School Districts Levying a Single Rate on All Property], included herein;

(F) [Tax Rate] Form G[—For School Districts Levying a Single Rate on All Property], included herein; and

(G) [Tax Rate] Form H[—For School Districts Levying a Single Rate on All Property], included herein.

(3) Multi Tax Rate—The following forms with instructions for multi tax rate review have been adopted and approved for use by school districts levying a separate rate on each subclass of property (wholly in St. Louis County):

(A) [Tax Rate] Summary[—For School Districts Calculating a Separate Rate on Each SubClass of Property] **Page**, included herein;

(B) [Tax Rate] Form A[—For School Districts Calculating a Separate Rate on Each SubClass of Property], included herein;

(C) [Tax Rate] Form B[—For School Districts Calculating a Separate Rate on Each SubClass of Property], included herein;

(D) [Tax Rate] Form C[—For School Districts Calculating a Separate Rate on Each SubClass of Property], included herein;

(E) Informational [Tax Rate Data] Summary[—For School Districts Calculating a Separate Rate on Each SubClass of Property] **Page**, included herein;

(F) Informational [Tax Rate Data] Form A[—For School Districts Calculating a Separate Rate on Each SubClass of

*Property]*, included herein;

(G) Informational *[Tax Rate Data]* Form B~~[-For School Districts Calculating a Separate Rate on Each SubClass of Property]~~, included herein;

(H) *[Tax Rate]* Form G~~[-For School Districts With a Separate Rate on Each SubClass of Property]~~, included herein; and

(I) *[Tax Rate]* Form H~~[-For School Districts With a Separate Rate on Each SubClass of Property]~~, included herein.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Summary Page**

(20\_\_)

**For School Districts Levying a Single Rate on All Property**

Name of Political Subdivision \_\_\_\_\_

Political Subdivision Code \_\_\_\_\_

Purpose of Levy \_\_\_\_\_

**The final version of this form MUST be sent to the county clerk.**

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

**For Political  
Subdivision Use  
in Calculating  
its Tax Rate**

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) \_\_\_\_\_
- B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 22) \_\_\_\_\_
- C. **Amount of rate increase authorized by voters** if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 16) \_\_\_\_\_ **OR**  
**Increase to the total operating levy up to \$2.75 per Amendment 2, if applicable**  
**Date the School Board decided to use Amendment 2 (if using)** \_\_\_\_\_
- D. **Rate to compare to maximum authorized levy to determine tax rate ceiling**  
(Line B if no election, otherwise Line C) \_\_\_\_\_
- E. **Maximum authorized levy** greater of the 1984 rate or most recent voter approved rate \_\_\_\_\_
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws  
Political subdivisions tax rate (Lower of Line D or E) \_\_\_\_\_
- G1. **Less required Proposition C (sales tax) reduction** taken from tax rate ceiling (Line F), if applicable  
Circle the type of waiver your district has      Full      Partial      No  
Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. \_\_\_\_\_
- G2. **Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F) \_\_\_\_\_
- H. **Less voluntary reduction by school district** taken from tax rate ceiling (Line F)  
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. \_\_\_\_\_
- I. **Plus allowable recoupment rate** added to the tax rate ceiling (Line F) if applicable, attach Form G or H. \_\_\_\_\_
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) \_\_\_\_\_
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 12) \_\_\_\_\_
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set, adjusted to provide the revenue available if applied to prior year assessed value and increased by the percentage of CPI (Form B, Line 16 if a different purpose) \_\_\_\_\_

**Certification**

I, the undersigned, \_\_\_\_\_ (Office) of \_\_\_\_\_ (School District) levying a rate in \_\_\_\_\_ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

**Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.**

_____	_____	_____	_____
(Date)	(Signature)	(Print Name)	(Telephone)

**Proposed rate to be entered on tax books by the county clerk**

**based on the certification from the political subdivision:** Lines J \_\_\_\_\_ AA \_\_\_\_\_ BB \_\_\_\_\_

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

_____	_____	_____	_____
(Date)	(County Clerk's Signature)	(County)	(Telephone)





**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form A**

(20\_\_)

**For School Districts Levying a Single Rate on All Property**

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

**1. (20\_\_) Current year assessed valuation**

Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**2. Assessed valuation of new construction & improvements**

2(a) - Obtained from the county clerk or county assessor

2(b) - Increase in personal property, use the formula listed under Line 2(b)

(a) _____	+	(b) _____	=	_____
(Real Estate)		Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero		(Total)

**3. Assessed value of newly added territory**

obtained from the county clerk or county assessor

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**4. Adjusted current year assessed valuation**

(Line 1 total - Line 2 total - Line 3 total)

**5. (20\_\_) Prior year assessed valuation**

Include prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**6. Assessed value of newly separated territory**

obtained from the county clerk or county assessor

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**7. Assessed value of property locally assessed in prior year, but state assessed in current year**

obtained from the county clerk or county assessor

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**8. Adjusted prior year assessed valuation**

(Line 5 total - Line 6 total - Line 7 total)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Form A****(20\_)****For School Districts Levying a Single Rate on All Property**

Name of Political Subdivision \_\_\_\_\_

Political Subdivision Code \_\_\_\_\_

Purpose of Levy \_\_\_\_\_

**The final version of this form MUST be sent to the county clerk.**

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

**For Political  
Subdivision Use in  
Calculating its  
Tax Rate**

9. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation  
(Line 4 - Line 8 / Line 8 x 100)
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission
11. **Adjusted prior year assessed valuation** (Line 8)
12. **(20\_) Tax rate ceiling from prior year** (Summary Page, Line A)
13. **Maximum prior year adjusted revenue from locally assessed property** that existed in both years  
(Line 11 x Line 12 / 100)
14. **Maximum prior year revenue from state assessed property** before reductions, provided by the Department of Elementary & Secondary Education (DESE)
15. **Total adjusted prior year revenue** (Line 13 + Line 14)
16. **Permitted reassessment revenue growth**  
The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0 or more than 5%.
17. **Additional revenue permitted** (Line 15 x Line 16)
18. **Total revenue permitted in current year**  
from property that existed in both years (Line 15 + Line 17)
19. **Estimated current year revenue from state assessed property** before reductions  
The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess)  
  
If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.
20. **Total revenue permitted in current year** from existing locally assessed property \*  
(Line 18 - Line 19)
21. **Adjusted current year assessed valuation** (Line 4)
22. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**  
(Line 20 / Line 21 x 100)  
Round a fraction to the nearest one/one hundredth of a cent.  
**Enter this rate on the Summary Page, Line B.**

\* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form B**

(20\_\_)

**For School Districts Levying a Single Rate on All Property**

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where the voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

**1. Date of election**

\_\_\_\_\_

**2. Ballot language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

**3. Election results**

\_\_\_\_\_  
(Yes)

\_\_\_\_\_  
(No)

**4. Expiration date**

Enter the last year the levy will be in effect, if applicable.

\_\_\_\_\_

**5. New Proposition C waiver**

Indicate whether the district obtained a **new waiver** to eliminate part or all of the required Proposition C Reduction.

\_\_\_\_\_

Indicate the election results on the Proposition C waiver

\_\_\_\_\_  
(Yes)

\_\_\_\_\_  
(No)

**6. Amount of increase approved by voters**

(An "increase/decrease of/by")

**OR**

(a) \_\_\_\_\_

**Stated Rate Approved by Voters**

(An "increase/decrease to")

(b) \_\_\_\_\_



## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

## Form B

(20\_\_)

## For School Districts Levying a Single Rate on All Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political  
Subdivision Use in  
Calculating its  
Tax Rate

7. Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to  
(Summary Page, Line A if increase to an existing rate, otherwise 0)
8. Voter approved increased tax rate to adjust  
(If an "increase of/by" ballot, Line 6a + Line 7, if an "increase to" ballot, Line 6b)
9. Adjusted prior year assessed valuation  
(Form A, Line 8)
10. Maximum prior year adjusted revenue from locally assessed property  
that existed in both years  
(Line 8 x Line 9 / 100)
11. Consumer Price Index (CPI)  
certified by the State Tax Commission
12. Permitted revenue growth for CPI  
(Line 10 x Line 11)
13. Total revenue allowed from the additional voter approved increase  
from locally assessed property that existed in both years  
(Line 10 + Line 12)
14. Adjusted current year assessed valuation  
(Form A, Line 4)
15. Adjusted voter approved increased tax rate  
This rate will allow the same revenue as applying the voter approved increased rate (Line 8) to the prior year  
assessed valuation (Line 9) increased by the CPI (Line 11).  
(Line 13 / Line 14 x 100)
16. Amount of rate increase authorized by voters for the current year  
Section 137.073.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008,  
to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved  
increase (Line 15) in order to generate substantially the same revenue that would have been generated by  
applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by  
the consumer price index (Line 11). Enter this rate computed on the Summary Page, Line C if increasing an  
existing levy, otherwise, on the Summary Page, Line BB if this is a new or a temporary rate increase.  
(If Line 8 > Line 15, then Line 8, otherwise Line 15)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form C

(20\_\_)

For School Districts Levying a Single Rate on All Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form **MUST** be sent to the county clerk.

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **Total current year assessed valuation** obtained from the county clerk or county assessor  
(Form A, Line 1 total)

2. **Amount required to pay debt service requirements during the next calendar year**  
(i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year.

3. **Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings)**

Experience in prior years is the best guide for estimating uncollectible taxes.  
It is usually 2% to 10% of Line 2 above.

4. **Reasonable reserve up to one year's payment**

(i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds.

Include payments for the year following the next calendar year, accounted for on Line 2.

5. **Total required for debt service (Line 2 + Line 3 + Line 4)**

6. **Anticipated balance at end of current calendar year**

Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount.

7. **Property tax revenue required for debt service (Line 5 - Line 6)**

Line 6 is subtracted from Line 5 because, the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for debt service purposes.

8. **Estimated revenue from state assessed property for debt service for the next calendar year (January - December)** - must be estimated by the school district. In most instances a good estimate would be the same amount as the state assessed revenues actually placed in the debt service fund in the prior year.

9. **Revenue required from locally assessed property for debt service**  
(Line 7 - Line 8)

10. **Computation of debt service tax rate (Line 9 / Line 1 x 100)**  
Round a fraction to the nearest one/one hundredth of a cent.

11. **Less voluntary reduction by school district**

12. **Actual rate to be levied for debt service purposes \* (Line 10 - Line 11)**  
Enter this rate on Line AA of the Summary Page

\* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Informational Data**

(20\_\_)

**For School Districts Levying a Single Rate on All Property**

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

- Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate
- Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior  
Year Tax Rate  
Ceiling as if No  
Voluntary  
Reductions  
were Taken

**Informational Summary Page**

- A. **Prior year tax rate ceiling** (Prior year Informational Summary Page, Line F)
- B. **Current year rate computed** (Informational Form A, Line 22 below)
- C. **Amount of increase authorized by voters for current year** (Informational Form B, Line 16 below)
- D. **Rate to compare to maximum authorized levy** (Line B if no election, otherwise Line C)
- E. **Maximum authorized levy** Greater of the 1984 rate or most recent voter approved rate
- F. **Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year** (Lower of Line D or E)

**Informational Form A**

9. **Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100)
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission
11. **Adjusted prior year assessed valuation** (Form A, Line 8)
12. **(20\_\_) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above)
13. **Maximum prior year adjusted revenue** from locally assessed property that existed in both years  
(Line 11 x Line 12 / 100)
14. **Maximum prior year adjusted revenue** from state assessed property before reductions, provided by DESE
15. **Total adjusted prior year revenue** (Line 13 + Line 14)
16. **Permitted reassessment revenue growth**  
The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.  
A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%.
17. **Additional reassessment revenue permitted** (Line 15 x Line 16)
18. **Total revenue permitted in current year** from property that existed in both years (Line 15 + Line 17)
19. **Estimated current year revenue** from state assessed property before reductions, estimated by school district
20. **Revenue permitted from existing locally assessed property** (Line 18 - Line 19)
21. **Adjusted current year assessed valuation** (Form A, Line 4)
22. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**, if no voluntary reduction was taken (Line 20 / Line 21 x 100)

**Informational Form B**

7. **Prior year tax rate ceiling to apply voter approved increase to**  
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0)
8. **Voter approved increased tax rate to adjust**  
(If an "increase of/by" ballot, Form B, Line 6a + Line 7, if an "increase to" ballot, Form B, Line 6b)
9. **Adjusted prior year assessed valuation** (Form A, Line 8)
10. **Maximum prior year adjusted revenue** from property that existed in both years (Line 8 x Line 9 / 100)
11. **Consumer Price Index (CPI)** certified by the State Tax Commission
12. **Permitted revenue growth for CPI** (Line 10 x Line 11)
13. **Total revenue allowed from the additional voter approved increase** from property that existed in both years  
(Line 10 + Line 12)
14. **Adjusted current year assessed valuation** (Form A, Line 4)
15. **Adjusted voter approved increased tax rate** (Line 13 / Line 14 x 100)
16. **Amount of rate increase authorized by voters for the current year** (If Line 8 > Line 15, then Line 8, otherwise, Line 15)

**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken**

**For Compliance with Section 137.073.3(2)(a) and (b) RSMo**

### For School Districts Levying a Single Rate on All Property

(20 )

Name of School District	School District Code	Purpose of Levy
-------------------------	----------------------	-----------------

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

**Start with the oldest prior year (if applicable) and work forward to the present.**

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

[illegible]

### **CERTIFICATION**

I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief.

Name of School District

Telephone \_\_\_\_\_

Signature \_\_\_\_\_

School District Code

Date \_\_\_\_\_

---

Print Name \_\_\_\_\_

### Purpose of Levy

**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken**  
**For Compliance with Section 137.073.3(2)(a) and (b) RSMo**  
**For School Districts Levying a Single Rate on All Property**

(20\_\_)

Name of School District	School District Code	Purpose of Levy
-------------------------	----------------------	-----------------

**Note:** List additional prior year(s) in separate columns, if needed.

	Prior Year (20__)	Second Prior Year (20__)	Third Prior Year (20__)
1. <b>Revised locally assessed valuation</b> after the changes to prior year(s) (Revised Form A, Line 1 total)			
2. <b>Revised tax rate ceiling</b> after the revision to the assessed valuation was made (Revised Summary Page, Line F)			
3. <b>Revised permissible locally assessed tax revenue</b> (Line 1 x Line 2/100)			
4. <b>Revised locally assessed valuation</b> (Form G, Line 1 total)			
5. <b>Original tax rate ceiling</b> (Certified) (Original Summary Page, Line F)			
6. <b>Total locally assessed tax revenue actually produced</b> (Line 4 x Line 5/100)			
7. <b>Total lost revenue from local assessment reduction</b> (Line 3 - Line 6)			
8. <b>Estimated lost revenue from state assessed property due to revised rates or state assessment reductions</b> This amount <u>must be</u> estimated by the District			
9. <b>Total lost revenue allowed to be recouped</b> (Line 7 + Line 8)			
10. <b>Total lost revenue</b> (Line 9 total)			
11. <b>Revenue desired to recoup in current year</b> (Do not enter less than Line 9 for the oldest prior year (20__) nor more than Line 10)			
12. <b>Estimated amount of current collections from state assessed property for recoupment of loss</b> This amount <u>must be</u> estimated by the District.			
13. <b>Amount to be recouped from locally assessed property</b> (Line 11 - Line 12)			
14. <b>Total current year</b> (20__) <b>locally assessed valuation</b> (Current (20__) Form A, Line 1)			
15. <b>Rate to be levied to partially or fully recoup the loss</b> (Line 13/Line 14 x 100) Enter this rate on the current year (20__) Summary Page, Line 1.			
<b>Complete lines 16 and 17 if Line 11 is less than Line 10</b>			
<b>Form H will need to be completed to continue this recoupment in the 2nd or 3rd year</b>			
16. Portion of revenue on Line 9 for prior year (20__) reserved for second year of recoupment			
17. Portion of revenue on Line 9 for prior year (20__) reserved for third year of recoupment			



**Form H - Calculation of Second and/or Third Year of Recoupment Taken**  
**For Compliance with Section 137.073.3(2)(a) and (b) RSMo**  
**For School Districts Levying a Single Rate on All Property**

(20\_\_)

Name of School District	School District Code	Purpose of Levy
Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.		

**Computation of Recoupment Rate**

	Total
1. <b>Total revenue lost due to assessment reductions</b> (Form G, Line 10)	
2. <b>Revenue recouped in prior year(s)</b>	
20__ year	
a. Assessed valuation (locally assessed only)	
b. Recoupment rate (Certified)	
c. Revenue recouped (Line 2a x Line 2b/100)	
d. Revenue recouped from state assessed property	
20__ year	
e. Assessed valuation (locally assessed only)	
f. Recoupment rate (Certified)	
g. Revenue recouped (Line 2e x Line 2f/100)	
h. Revenue recouped from state assessed property	
3. <b>Total revenue recouped in prior year(s)</b> (Line 2c total + Line 2d total + Line 2g total + Line 2h total)	
4. <b>Revenue remaining to be recouped</b> (Line 1 - Line 3)	
5. <b>Revenue desired to be recouped in the current year</b> The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be ≤ Line 4)	
6. <b>Revenue that will be recouped from state assessed property in the current year</b>	
7. <b>Revenue to be recouped from locally assessed property in the current year</b> (Line 5 - Line 6)	
8. <b>Total current year assessed valuation</b> obtained from the county clerk or assessor (Form A, Line 1)	
9. <b>Rate(s) to be levied to partially or fully recoup the lost revenue</b> (Line 7/Line 8 x 100) Enter this rate on current year Summary Page, Line I.	

**Certification**

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of School District	Telephone	Signature
School District Code	Date	Print Name
Purpose of Levy		



## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

## Summary Page

(20\_\_)

For School Districts Calculating a Separate Rate on Each Subclass of Property

Name of Political Subdivision \_\_\_\_\_

Political Subdivision Code \_\_\_\_\_

Purpose of Levy \_\_\_\_\_

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)					
B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073 RSMo, if no voter approved increase (Form A, Line 41 & Line 27 prior method)					
C. Amount of rate increase authorized by voters if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI OR Increase of the total operating levy up to \$2.75 per Amendment 2, if applicable Date the School Board decided to use Amendment 2: _____ (Form B, Line 18 & 21 prior method)					
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C)					
E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate					
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws					
G. 1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable. Circle the type of waiver your district has. Full Partial No Attach a copy of the DESE Prop C Reduction worksheet if there is no waiver.					
G. 2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)					
H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.					
I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable attach Form G or H.					
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I)					
AA. Rate to be levied for debt service, if applicable (Form C, Line 12)					
BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 16 if a different purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI					

## CERTIFICATION

I, the undersigned, \_\_\_\_\_ (Office) of \_\_\_\_\_ (Political Subdivision) levying a rate in \_\_\_\_\_ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

(Date) \_\_\_\_\_ (Signature) \_\_\_\_\_ (Print Name) \_\_\_\_\_ (Telephone) \_\_\_\_\_

Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision:

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.

Lines: J \_\_\_\_\_  
AA \_\_\_\_\_  
BB \_\_\_\_\_

(Date) \_\_\_\_\_ (County Clerk's Signature) \_\_\_\_\_ (County) \_\_\_\_\_ (Telephone) \_\_\_\_\_

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED						
Form A						
For School Districts Calculating a Separate Rate on Each Subclass of Property						
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy		(20__)		
The final version of this form MUST be sent to the county clerk.						
Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.						
Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).						
	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	Prior Method Single Rate
1. (20__) Current year assessed valuation						
Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.						
2. Assessed valuation of new construction & improvements						
2(a) (b) & (c) - May be obtained from the county clerk or county assessor. 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0						
3. Assessed value of newly added territory						
obtained from the county clerk or county assessor						
4. Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year						
obtained from the county clerk or county assessor						
5. Adjusted current year assessed valuation						
(Line 1 - Line 2 - Line 3 - Line 4)						
6. (20__) Prior year assessed valuation						
Include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line A.						
7. Assessed value in newly separated territory						
obtained from the county clerk or county assessor						
8. Assessed value of property locally assessed in prior year, but state assessed in current year						
obtained from the county clerk or county assessor						
9. Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass						
obtained from the county clerk or county assessor						
10. Adjusted prior year assessed valuation						
(Line 6 - Line 7 - Line 8 - Line 9)						

## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

## Form A

## For School Districts Calculating a Separate Rate on Each Subclass of Property

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_

The final version of this form **MUST** be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate			Personal Property	Total	Prior Method Single Rate
	(a) Residential	(b) Agricultural	(c) Commercial			
11. <b>Percentage increase in adjusted valuation of existing property</b> (Line 5 - Line 10 / Line 10 x 100)						
12. <b>Increase in Consumer Price Index (CPI)</b> certified by the State Tax Commission						
13. <b>Adjusted prior year assessed valuation</b> (Line 10)						
14. <b>(20__) Prior year voluntarily reduced rate in non-reassessment year</b> (Summary Page, Line A)						
15. <b>Maximum prior year adjusted revenue permitted</b> from locally assessed property that existed in both years (Line 13 x Line 14 / 100)						
16. <b>Maximum prior year revenue from state assessed property before</b> reductions, provided by DESE & allocated to each subclass of real estate based on its % of assessed valuation						
17. <b>Total adjusted prior year revenue</b> (Line 15 + Line 16)						
18. <b>Permitted reassessment revenue growth</b> Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.						
19. <b>Additional reassessment revenue permitted</b> (Line 17 x Line 18)						
20. <b>Revenue permitted in the current year</b> from property that existed in both years (Line 17 + Line 19)						
21. <b>Estimated current year revenue from state assessed property before reductions</b> The school district should use its best estimate for Line 21 total, which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 total, Line 16 total multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the best educated guess)						

If Line 21 total declines substantially from the amount on Line 16 total, please provide written documentation to the State Auditor's Office to explain the reasons for such difference.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form A**

**For School Districts Calculating a Separate Rate on Each Subclass of Property**

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_  
The final version of this form **MUST** be sent to the county clerk.  
Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)		(b)		(c)		(d)	
	Residential	Agricultural	Real Estate	Commercial	Personal	Property	Total	Prior Method Single Rate

22. Revenue permitted from existing locally assessed property (Line 20 - Line 21)

23. Adjusted current year assessed valuation (Line 5)

24. Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB960 (Line 22 / Line 23 x 100)

25. Limit personal property to the prior year ceiling (Lower of Line 24 personal property or Line 14 personal property)

26. Maximum authorized levy (Summary Page, Line E)

27. Limit to the prior year maximum authorized levy (Lower of Line 24, Line 25 for personal property only, or Line 26)

Enter the rate for the prior method column on Line B of the Summary Page

**Calculate Revised Rate(s)**

28. Tax revenue (Line 1 x Line 27 / 100)

29. Total assessed valuation (Line 1 total)

30. Blended rate (Line 28 total / Line 29 x 100)

31. Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)

32. Rate(s) to be revised NOTE: Revision cannot increase personal property rate. (If Line 31 < or > 0 & Line 27 < Line 27 prior method, then Line 27, otherwise 0)

33. Current year adjusted assessed valuation of the rates being revised (If Line 32 > 0, then Line 5, otherwise 0)

34. Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 / Line 33 total)

35. Revision to rate (If Line 32 > 0, then -Line 34 x Line 31 / Line 5 x 100 (limited to - Line 32), otherwise 0)

36. Revised rate (Line 27 + Line 35)

37. Revised rate rounded (If Line 36 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)

(Form Revised 12-2017)

Form A, Page 3 of 4

## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

## Form A

For School Districts Calculating a Separate Rate on Each Subclass of Property

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_  
**The final version of this form MUST be sent to the county clerk.**

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

(a)	(b)		(c)		(d)		Total	Prior Method Single Rate
	Residential	Real Estate	Agricultural	Commercial	Personal	Property		

**Calculate Final Blended Rate**

38. Tax revenue (Line 1 x Line 37 / 100) \_\_\_\_\_

39. Total assessed valuation (Line 1 total) \_\_\_\_\_

40. Final blended rate (Line 38 total / Line 39 x 100) \_\_\_\_\_

41. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073 RSMo (Line 37) \_\_\_\_\_

Enter rate(s) on the Summary Page, Line B

**For Informational Purposes Only - Impact of the Multi Rate System**42. Revenue calculated using the multi rate method \_\_\_\_\_  
(Line 41 x Line 1 / 100)43. Revenue calculated using the single rate method \_\_\_\_\_  
(Line 27 prior method x Line 1 / 100)44. Revenue differences using the different methods \_\_\_\_\_  
(Line 42 - Line 43)

45. Percent change (Line 44 / Line 43) \_\_\_\_\_

**For Informational Purposes Only - Blended Rate Calculation**

46. Tax rate ceiling (Summary Page, Line F) \_\_\_\_\_

47. Allowable recoupment rate \_\_\_\_\_  
(Summary Page, Line I)48. DESE Screen 6 tax rate ceiling including recoupment \_\_\_\_\_  
(Line 46 + Line 47)

49. Assessed valuation (Line 1) \_\_\_\_\_

50. Revenue from DESE Screen 6 tax rate ceiling \_\_\_\_\_  
(Line 48 x Line 49 / 100)

51. Blended tax rate ceiling to report on DESE Screen 6 (Line 50 total / Line 49 total x 100) \_\_\_\_\_

52. Voluntary reduction (Summary Page, Line H) \_\_\_\_\_

53. Unadjusted levy (Line 48 - Line 52) \_\_\_\_\_

54. Assessed valuation (Line 1) \_\_\_\_\_

55. Revenue from unadjusted levy (Line 53 x Line 54 / 100) \_\_\_\_\_

56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 x 100) \_\_\_\_\_

57. Prop C reduction (Summary Page, Line G) \_\_\_\_\_

58. Adjusted levy (Line 53 - Line 57) \_\_\_\_\_

59. Assessed valuation (Line 1) \_\_\_\_\_

60. Revenue from adjusted levy (Line 58 x Line 59 / 100) \_\_\_\_\_

61. Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 60 / Line 59 x 100) \_\_\_\_\_

(Form Revised 12-2017)

Form A, Page 4 of 4



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form B

(20\_\_)

For School Districts Calculating a Separate Rate on Each Subclass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

1. Date of election

2. Ballot language

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. Election results

(Yes)

(No)

4. Expiration date

Enter the last year the levy will be in effect, if applicable.

5. New Proposition C waiver

- Indicate whether the district obtained a new waiver to eliminate part or all of the required Proposition C reduction.
- Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

- Also, indicate the election results on the Proposition C waiver.

(Yes)

(No)

6. Amount of increase approved by voters  
(An "increase/decrease of/by") OR

a.

Stated rate approved by voters  
(An "increase/decrease to")

b.

Real Estate

Residential

Agricultural

Commercial

Personal Property

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Form B**

(20\_\_)

**For School Districts Calculating a Separate Rate on Each Subclass of Property**

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Total
<b>7. Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to</b> (Summary Page, Line A if increase of/by/to an existing rate, otherwise 0)					
<b>8f Voter approved increased rate</b> (If Line 6a > 0, then Line 6a + Line 7, otherwise, Line 6b)					
<b>9. Voter approved increase rate rounded</b> (If Line 8 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)					
<b>10. Adjusted prior year assessed valuation</b> (Form A, Line 10)					
<b>11. Maximum prior year adjusted revenue</b> from locally assessed property that existed in both years (Line 9 x Line 10 / 100)					
<b>12. Consumer Price Index (CPI)</b> certified by the State Tax Commission					
<b>13. Permitted revenue growth for CPI</b> (Line 11 x Line 12)					
<b>14. Total revenue allowed from the additional voter approved increase</b> from locally assessed property that existed in both years (Line 11 + Line 13)					
<b>15. Adjusted current year assessed valuation</b> (Form A, Line 5)					
<b>16. Adjusted voter approved increased rate</b> This rate will allow the same revenue as applying the voter approved rate (Line 9) to the prior year assessed value (Line 10) increased by the CPI (Line 12). (Line 14 / Line 15 x 100)					
<b>17. Adjusted voter approved increased rate rounded</b> (If Line 16 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)					
<b>18. Amount of rate increase authorized by voters for the current year</b> Section 137.073.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008, to levy a rate that is the greater of the increase approved by voters (Line 9) or the adjusted voter approved increase (Line 17) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by the consumer price index (Line 12).  Enter this rate computed on the Summary Page, Line C if increasing an existing levy, otherwise, on the Summary Page, Line BB if this is a new rate or a temporary rate increase. (If Line 9 > Line 17, then Line 9, otherwise Line 17)					
<b>Prior Method Single Rate Calculation for Voter Approved Increase</b>					
<b>19. Total revenue allowed</b> (If no increase of/by/to, then Form A, Line 20, otherwise Form B Line 18 x Line 15 / 100)					
<b>20. Adjusted current year assessed valuation</b> (Form A, Line 5 total)					
<b>21. Prior method single increased rate</b> (Line 19 total / Line 20 total x 100)					





**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form C**

(20\_\_)

**For School Districts Calculating a Separate Rate on Each Subclass of Property**

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **Total current year assessed valuation** obtained from the county clerk or county assessor (Form A, Line 1 total) \_\_\_\_\_
2. **Amount required to pay debt service requirements during the next calendar year** (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agency or paying agent due during the next calendar year. \_\_\_\_\_
3. **Estimated costs of collection and anticipated delinquencies (i.e. collector fees and commissions and assessment fund withholdings)**  
Experience in prior years is the best guide for estimating uncollectible taxes.  
It is 2% to 10% of Line 2 above. \_\_\_\_\_
4. **Reasonable reserve up to one year's payment**  
(i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2. \_\_\_\_\_
5. **Total required for debt service (Line 2 + Line 3 + Line 4)** \_\_\_\_\_
6. **Anticipated balance at end of current calendar year**  
Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earnings due before December 31st). Do not add the anticipated collections of this tax into this amount. \_\_\_\_\_
7. **Property tax revenue required for debt service (Line 5 - Line 6)**  
Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payments (Line 4). Any current balance in the fund is already available to meet these requirements, so it is deducted from the total revenues required for debt service purposes. \_\_\_\_\_
8. **Estimated revenue from state assessed property for debt service for the next calendar year (January - December)** - must be estimated by the school district. In most instances a good estimate would be the same amount as the state assessed revenues actually placed in the debt service fund in the prior year. \_\_\_\_\_
9. **Revenue required from locally assessed property for debt service (Line 7 - Line 8)** \_\_\_\_\_
10. **Computation of debt service tax rate (Line 9 / Line 1 x 100)**  
Round a fraction to the nearest one/one hundredth of a cent. \_\_\_\_\_
11. **Less voluntary reduction by political subdivision** \_\_\_\_\_
12. **Actual rate to be levied for debt service purposes \* (Line 10 - Line 11)**  
Enter this rate on the Summary Page, Line AA \_\_\_\_\_

\* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Informational Summary Page**

(20\_\_)

**For School Districts With a Separate Rate on Each Subclass of Property**

Name of Political Subdivision \_\_\_\_\_

Political Subdivision Code \_\_\_\_\_


Purpose of Levy \_\_\_\_\_

This page shows the information that would have been on the line items for the Summary Page had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. <b>Prior year tax rate ceiling</b> as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)	_____	_____	_____	_____	_____
B. <b>Current year rate computed</b> pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method)	_____	_____	_____	_____	_____
C. <b>Amount of rate increase authorized by voters for current year</b> if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 18 & Line 21 prior method)	_____	_____	_____	_____	_____
D. <b>Rate to compare to maximum authorized levy to determine tax rate ceiling</b> (Line B if no election, otherwise Line C)	_____	_____	_____	_____	_____
E. <b>Maximum authorized levy</b> the most recent voter approved rate	_____	_____	_____	_____	_____
F. <b>Current year tax rate ceiling</b> maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)	_____	_____	_____	_____	_____

 <b>PRO FORM A - STATE AUDITOR'S REVIEW OF DATA SUBMITTED</b> <b>Informational Form A</b> <b>For School Districts Calculating a Separate Rate on Each Subclass of Property</b>					(20__)
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy			
<b>The final version of this form MUST be sent to the county clerk.</b> <b>Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.</b>					
<p>This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reductions(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.</p> <p>Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.</p> <p>Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.</p>					
		(a)	(b)	(c)	(d)
		Residential	Real Estate Agricultural	Commercial	Personal Property
					Total
					Prior Method Single Rate
<p>1. <b>(20__) Current year assessed valuation</b>            Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.</p>					
<p>2. <b>Assessed valuation of new construction &amp; improvements</b>            2(a) (b) &amp; (c) - May be obtained from the county clerk or county assessor,            2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d),            if negative, enter 0</p>					
<p>3. <b>Assessed value of newly added territory</b>            obtained from the county clerk or county assessor</p>					
<p>4. <b>Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year</b>            obtained from the county clerk or county assessor</p>					
<p>5. <b>Adjusted current year assessed valuation</b>            (Line 1 - Line 2 - Line 3 - Line 4)</p>					
<p>6. <b>(20__) Prior year assessed valuation</b>            Include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.            NOTE: If this is different than the amount on the prior year Informational Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Informational Summary Page, Line A.</p>					
<p>7. <b>Assessed value in newly separated territory</b>            obtained from the county clerk or county assessor</p>					
<p>8. <b>Assessed value of property locally assessed in prior year, but state assessed in current year</b>            obtained from the county clerk or county assessor</p>					
<p>9. <b>Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass</b>            obtained from the county clerk or county assessor</p>					
<p>10. <b>Adjusted prior year assessed valuation</b>            (Line 6 - Line 7 - Line 8 - Line 9)</p>					

<b>PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED</b> <b>Informational Form A</b> <b>For School Districts Calculating a Separate Rate on Each Subclass of Property</b>					(20__)
Name of Political Subdivision		Political Subdivision Code		Purpose of Levy	
<b>The final version of this form MUST be sent to the county clerk.</b> <b>Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.</b>					
This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year. Step 1 - The governing body should hold a public hearing and adopt a policy statement, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.					
		(a)		(b)	
		(c)		(d)	
		(e)		(f)	
		(g)		(h)	
		(i)		(j)	
		(k)		(l)	
		(m)		(n)	
		(o)		(p)	
		(q)		(r)	
		(s)		(t)	
		(u)		(v)	
		(w)		(x)	
		(y)		(z)	
		(aa)		(ab)	
		(ac)		(ad)	
		(ae)		(af)	
		(ag)		(ah)	
		(ai)		(aj)	
		(ak)		(al)	
		(am)		(an)	
		(ao)		(ap)	
		(aq)		(ar)	
		(as)		(at)	
		(au)		(av)	
		(aw)		(ax)	
		(ay)		(az)	
		(ba)		(bb)	
		(bc)		(bd)	
		(be)		(bf)	
		(bg)		(bh)	
		(bi)		(bj)	
		(bk)		(bl)	
		(bm)		(bn)	
		(bo)		(bp)	
		(bq)		(br)	
		(bs)		(bt)	
		(bu)		(bv)	
		(bw)		(bx)	
		(by)		(bz)	
		(ca)		(cb)	
		(cc)		(cd)	
		(ce)		(cf)	
		(cg)		(ch)	
		(ci)		(cj)	
		(ck)		(cl)	
		(cm)		(cn)	
		(co)		(cp)	
		(cq)		(cr)	
		(cs)		(ct)	
		(cu)		(cv)	
		(cw)		(cx)	
		(cy)		(cz)	
		(da)		(db)	
		(dc)		(dd)	
		(de)		(df)	
		(dg)		(dh)	
		(di)		(dj)	
		(dk)		(dl)	
		(dm)		(dn)	
		(do)		(dp)	
		(dq)		(dr)	
		(ds)		(dt)	
		(du)		(dv)	
		(dw)		(dx)	
		(dy)		(dz)	
		(ea)		(eb)	
		(ec)		(ed)	
		(ee)		(ef)	
		(eg)		(eh)	
		(ei)		(ej)	
		(ek)		(el)	
		(em)		(en)	
		(eo)		(ep)	
		(eq)		(er)	
		(es)		(et)	
		(eu)		(ev)	
		(ew)		(ex)	
		(ey)		(ez)	
		(fa)		(fb)	
		(fc)		(fd)	
		(fe)		(ff)	
		(fg)		(fh)	
		(fi)		(fj)	
		(fk)		(fl)	
		(fm)		(fn)	
		(fo)		(fp)	
		(fq)		(fr)	
		(fs)		(ft)	
		(fu)		(fv)	
		(fw)		(fx)	
		(fy)		(fz)	
		(ga)		(gb)	
		(gc)		(gd)	
		(ge)		(gf)	
		(gg)		(gh)	
		(gi)		(gj)	
		(gk)		(gl)	
		(gm)		(gn)	
		(go)		(gp)	
		(gq)		(gr)	
		(gs)		(gt)	
		(gu)		(gv)	
		(gw)		(gx)	
		(gy)		(gz)	
		(ha)		(hb)	
		(hc)		(hd)	
		(he)		(hf)	
		(hg)		(hh)	
		(hi)		(hj)	
		(hk)		(hl)	
		(hm)		(hn)	
		(ho)		(hp)	
		(hq)		(hr)	
		(hs)		(ht)	
		(hu)		(hv)	
		(hw)		(hx)	
		(hy)		(hz)	
		(ia)		(ib)	
		(ic)		(id)	
		(ie)		(if)	
		(ig)		(ih)	
		(ii)		(ij)	
		(ik)		(il)	
		(im)		(in)	
		(io)		(ip)	
		(iq)		(ir)	
		(is)		(it)	
		(iu)		(iv)	
		(iw)		(ix)	
		(iy)		(iz)	
		(ja)		(jb)	
		(jc)		(jd)	
		(je)		(jf)	
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		(jw)		(jx)	
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		(sc)		(sd)	
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		(sg)		(sh)	
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		(so)		(sp)	
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		(sw)		(sx)	
		(sy)		(sz)	
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		(xc)		(xd)	
		(xe)		(xf)	
		(xg)		(xh)	
		(xi)		(xj)	
		(xk)		(xl)	
		(xm)		(xn)	
		(xo)		(xp)	
		(xq)		(xr)	
		(xs)		(xt)	
		(xu)		(xv)	
		(xw)		(xx)	
		(xy)		(xz)	
		(ya)		(yb)	
		(yc)		(yd)	
		(ye)		(yf)	
		(yg)		(yh)	
		(yi)		(yj)	
		(yk)		(yl)	
		(ym)		(yn)	
		(yo)		(yp)	
		(yq)		(yr)	
		(ys)		(yt)	
		(yu)		(yv)	
		(yw)		(yx)	
		(yy)</			




**PRO FORM A - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**  
**Informational Form A**  
**For School Districts Calculating a Separate Rate on Each Subclass of Property**

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_  
The final version of this form **MUST** be sent to the county clerk.  
Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered years(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered years(s) and follows the following steps in an even numbered year.  
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate  
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)			(b)		(c)		(d)	Total	Prior Method Single Rate
	Residential	Agricultural	Commercial	Real Estate	Personal Property					
22. Revenue permitted in the current year from existing locally assessed property (Line 20 - Line 21)										
23. Adjusted current year assessed valuation (Line 5)										
24. Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB960 (Line 22 / Line 23 x 100)										
25. Limit personal property to the prior year ceiling (Lower of Line 24 personal property or Line 14 personal property)										
26. Maximum authorized levy (Informational Summary Page, Line E)										
27. Limit to the prior year maximum authorized levy (Lower of Line 24, Line 25 (for personal property only), or Line 26)										
Enter the rate for prior method column on Line B of the Informational Summary Page.										
<b>Calculate Revised Rate(s)</b>										
28. Tax revenue (Line 1 x Line 27 / 100)										
29. Total assessed valuation (Line 1 total)										
30. Blended rate (Line 28 total / Line 29 x 100)										
31. Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)										
32. Rate(s) to be revised NOTE: Revision cannot increase personal property rate (If Line 31 < or > 0 & Line 27 < Line 27 prior method, then Line 27, otherwise 0)										
33. Current year adjusted assessed valuation of the rates being revised (If Line 32 > 0, then Line 5, otherwise 0)										
34. Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 / Line 33 total)										
35. Revision to rate (If Line 32 > 0, then -Line 34 x Line 31 / Line 5 x 100 (limited to - Line 32), otherwise 0)										
36. Revised rate (Line 27 + Line 35)										
37. Revised rate rounded (If Line 36 < 1, then round to a 3 - digit rate, otherwise round to a 4-digit rate)										

 <b>PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED</b> <b>Informational Form A</b> <b>For School Districts Calculating a Separate Rate on Each Subclass of Property</b>					(20__)
Name of Political Subdivision		Political Subdivision Code		Purpose of Levy	
<b>The final version of this form MUST be sent to the county clerk.</b> <b>Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.</b>					
<p>This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered years(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reductions(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.</p> <p>Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.</p> <p>Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.</p>					
<b>Calculate Final Blended Rate</b>					
38. Tax revenue (Line 1 x Line 37 / 100)					
39. Total assessed valuation (Line 1 total)					
40. Final blended rate (Line 38 total / Line 39 x 100)					
41. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 37)					
Enter Rate(s) on the Informational Summary Page, Line B					
<b>For Informational Purposes Only - Impact of the Multi Rate System</b>					
42. Revenue calculated using the multi rate method (Line 41 x Line 1) / 100					
43. Revenue calculated using the single rate method (Line 27 prior method x Line 1 / 100)					
44. Revenue differences using the different methods (Line 42 - Line 43)					
45. Percent change (Line 44 / Line 43)					
<b>For Informational Purposes Only - Blended Rate Calculation</b>					
46. Tax rate ceiling (Informational Summary Page, Line F)					
47. Allowable recoupment rate (Summary Page, Line I)					
48. DESE Screen 6 tax rate ceiling including recoupment (Line 46 + Line 47)					
49. Assessed valuation (Line 1)					
50. Revenue from DESE Screen 6 tax rate ceiling (Line 48 x Line 49 / 100)					
51. Blended tax rate ceiling to report on DESE Screen 6 (Line 50 total / Line 49 total x 100)					
52. Voluntary reduction (Summary Page, Line H)					
53. Unadjusted levy (Line 48 - Line 52)					
54. Assessed valuation (Line 1)					
55. Revenue from unadjusted levy (Line 53 x Line 54 / 100)					
56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 x 100)					
57. Prop C reduction (Summary Page, Line G)					
58. Adjusted levy (Line 53 - Line 57)					
59. Assessed valuation (Line 1)					
60. Revenue from adjusted levy (Line 58 x Line 59 / 100)					
61. Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 60 / Line 59 x 100)					



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Informational Form B**

(20\_\_)

**For School Districts Calculating a Separate Rate on Each Subclass of Property**

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

**1. Date of election**

\_\_\_\_\_

**2. Ballot language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

**3. Election results**

\_\_\_\_\_  
(Yes)

\_\_\_\_\_  
(No)

**4. Expiration date**

Enter the last year the levy will be in effect, if applicable.

\_\_\_\_\_

**5. New Proposition C waiver**

- Indicate whether the district obtained a **new** waiver to eliminate part or all of the required Proposition C reduction.
- Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

\_\_\_\_\_

- Also, indicate the election results on the Proposition C waiver.

\_\_\_\_\_  
(Yes)

\_\_\_\_\_  
(No)

**6. Amount of increase approved by voters**  
(An "increase/decrease of/by") **OR**

a.

Real Estate			
Residential	Agricultural	Commercial	Personal Property

\_\_\_\_\_

**Stated rate approved by voters**  
(An "increase/decrease to")

b.

\_\_\_\_\_

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Informational Form B**

(20\_\_)

**For School Districts Calculating a Separate Rate on Each Subclass of Property**

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

This form shows the information that would have been on the line items for the Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 - Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review

**Real Estate**

Residential

Agricultural

Commercial

Personal Property

Total

**7. Prior year tax rate ceiling to apply voter approved increase to**

(Informational Summary Page, Line A if increase off/by/to an existing rate, otherwise 0)

**8. Voter approved increased rate**

(If Line 6a > 0, then Line 6a + Line 7b, otherwise, Line 6b).

**9. Voter approved increase rate rounded** (If Line 8 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)**10. Adjusted prior year assessed valuation**  
(Informational Form A, Line 10)**11. Maximum prior year adjusted revenue** from locally assessed property that existed in both years  
(Line 9 x Line 10 / 100)**12. Consumer Price Index (CPI)**  
certified by the State Tax Commission**13. Permitted revenue growth for CPI**  
(Line 11 x Line 12)**14. Total revenue allowed from the additional voter approved increase** from locally assessed property that existed in both years (Line 11 + Line 13)**15. Adjusted current year assessed valuation**  
(Informational Form A, Line 5)**16. Adjusted voter approved increased rate**

This rate will allow the same revenue as applying the voter approved rate (Line 9) to the prior year assessed value (Line 10) increased by the CPI (Line 12).  
(Line 14 / Line 15 x 100)

**17. Adjusted voter approved increased rate rounded** (If Line 16 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)**18. Amount of rate increase authorized by voters for the current year**

Section 137.073.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008, to levy a rate that is the greater of the increase approved by voters (Line 9) or the adjusted voter approved increase (Line 17) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by the consumer price index (Line 12).

Enter this rate computed on the Informational Summary Page, Line C if increasing an existing levy, otherwise, on the Summary Page, Line BB if this is a new rate or a temporary rate increase.

(If Line 9 > Line 17, then Line 9, otherwise Line 17)

**Prior Method Single Rate Calculation for Voter Approved Increase****19. Total revenue allowed** (If no increase off/by/to, then Informational Form A, Line 20, otherwise Informational Form B Line 18 x Line 15 / 100)**20. Adjusted current year assessed valuation** (Informational Form A, Line 5 total)**21. Prior method single increased rate** (Line 19 total / Line 20 total x 100)



**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken**

**For Compliance With Section 137.073.3(2)(a) and (b) RSMo**

**For School Districts With a Separate Rate on Each Subclass of Property**

(20\_\_)

Name of School District	School District Code	Purpose of Levy
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If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

**Before** completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

**Start with the oldest prior year (if applicable) and work forward to the present.**

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

**Certification**

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of School District	Telephone	Signature
School District Code	Date	Print Name
Purpose of Levy		

**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken**  
For Compliance With Section 137.073.3(2)(a) and (b) RSMo  
For School Districts With a Separate Rate on Each Subclass of Property

(20\_\_)

Name of School District	School District Code	Purpose of Levy			
<b>Real Estate</b>					
	<b>Residential</b>	<b>Agricultural</b>	<b>Commercial</b>	<b>Personal Property</b>	<b>Total</b>
<b>Year 20__ - Complete lines 1 through 7 for the third prior year (if applicable). Make a copy of this section for calculating a recoupment of the fourth or older prior year(s).</b>					
1 Revised locally assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)					
2 Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
3 Revised permissible locally assessed tax revenue (Line 1 x Line 2/100)					
4 Revised locally assessed valuation (Line 1)					
5 Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
6 Total locally assessed tax revenue actually produced (Line 4 x Line 5/100)					
7 Total lost revenue (Line 3 - Line 6)					
<b>Year 20__ - Complete lines 8 through 14 for the second prior year (if applicable).</b>					
8 Revised locally assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)					
9 Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
10 Revised permissible locally assessed tax revenue (Line 8 x Line 9/100)					
11 Revised locally assessed valuation (Line 8)					
12 Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
13 Total locally assessed tax revenue actually produced (Line 11 x Line 12/100)					
14 Total lost revenue (Line 10 - Line 13)					

**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken**

For Compliance With Section 137.073.3(2)(a) and (b) RSMo

For School Districts With a Separate Rate on Each Subclass of Property

(20\_\_)

Name of School District	School District Code	Purpose of Levy
<b>Real Estate</b>		
	<b>Residential</b>	<b>Agricultural</b>
	<b>Commercial</b>	<b>Personal Property</b>
	<b>Total</b>	
<b>Year 20 - Complete lines 15 through 21 for the prior year (if applicable).</b>		
15 Revised locally assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)		
16 Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)		
17 Revised permissible locally assessed tax revenue (Line 15 x Line 16/100)		
18 Revised locally assessed valuation (Line 15)		
19 Original tax rate ceiling (Certified) (Original Tax Rate Summary Page, Line F)		
20 Total locally assessed revenue actually produced (Line 18 x Line 19/100)		
21 Total lost revenue (Line 17 - Line 20)		
<b>Determination of Recoupment Rate(s)</b>		
22 Total revenue loss (Line 7 + Line 14 + Line 21)		
23 Total current year locally assessed property		
24 Revised current year locally assessed property (If Line 22 < 0, 0, otherwise Line 23)		
25 Relative ratio of Line 24 (Line 24/Line 24 total)		
26 Allocate the difference (Line 22 Negative(s) x Line 25)		
27 Estimated lost revenue from state assessed property due to revised rates or state assessment reductions This amount must be estimated by the school district.		
28 Total lost revenue allowed to be recouped (If Line 22 + Line 26 < 0, 0, otherwise Line 22 + Line 26 + Line 27)		
29 Revenue desired to recoup in current year (Do not enter more than Line 28)		
30 Rate(s) to be levied to partially or fully recoup the loss (Line 29/Line 23 x 100)		
Complete lines 31 if Line 29 is less than Line 28		
Form H will need to be completed to continue this recoupment in the 2nd or 3rd year		
31 Portion of revenue on Line 28 remaining for second or third year of recoupment (Line 28 - Line 29)		

**Form H - Calculation of Second and/or Third Year of Recoupment Taken**  
**For Compliance with Section 137.073.3(2)(a) and (b) RSMo**  
**For School Districts with a Separate Rate on Each Subclass of Property**

(20\_\_)

Name of School District \_\_\_\_\_ School District Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

**Computation of Recoupment Rate**

	Residential	Agricultural	Commercial	Personal	Total
1. <b>Total revenue lost due to assessment reductions</b> (Prior year 20__ Form G, Line 28)					
2. <b>Revenue recouped in prior year(s)</b> 20__ year					
a. Assessed valuation (locally assessed only)					
b. Recoupment rate (Certified)					
c. Revenue recouped (Line 2a x 2b/100)					
d. Revenue recouped from state assessed property 20__ year					
e. Assessed valuation (locally assessed only)					
f. Recoupment rate (Certified)					
g. Revenue recouped (Line 2e x 2f/100)					
h. Revenue recouped from state assessed property					
3. <b>Total revenue recouped in prior year(s)</b> (Line 2c + Line 2d + Line 2g + Line 2h)					
4. <b>Revenue remaining to be recouped</b> (Line 1 - Line 3)					
5. <b>Revenue desired to be recouped in the current year</b> The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be ≤ Line 4)					
6. <b>Estimated amount of current collections from state assessed property for recoupment loss</b> This amount must be estimated by the school district.					
7. <b>Revenue to be recouped from locally assessed property in the current year</b> (Line 5 - Line 6)					
8. <b>Total current year assessed valuation</b> obtained from the county clerk or assessor (Form A, Line 1)					
9. <b>Rate(s) to be levied to partially or fully recoup the lost revenue</b> (Line 7/Line 8 x 100) Enter these rates on the current year Summary Page, Line 1.					

**Certification**

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of School District _____	Telephone _____	Signature _____
School District Code _____	Date _____	Print Name _____
Purpose of Levy _____		

*AUTHORITY: sections 29.100[, RSMo 2000,] and [section] 137.073.6, RSMo [Supp. 2013] 2016. Original rule filed March 24, 2016, effective Nov. 30, 2016. Amended: Filed Jan. 31, 2018.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri State Auditor's Office, Attention: Paul Harper, PO Box 869, Jefferson City, MO 65102 or email to rules@auditor.mo.gov. within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**Title 15—ELECTED OFFICIALS**  
**Division 40—State Auditor**  
**Chapter 3—Rules Applying to Political Subdivisions**

**PROPOSED AMENDMENT**

**15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts.** The State Auditor's office is amending subsections (2)(A), (B), (C), (D), (E), (F), and (G); subsections (3)(A), (B), (C), (D), (E), (F), (G), (H), and (I), and replacing and renaming forms in section (2) Tax Rate Summary, Tax Rate Form A, Tax Rate Form B, Tax Rate Form C, Informational Tax Rate Data, Tax Rate Form G, Tax Rate Form H and in section (3) Tax Rate Summary, Tax Rate Form A, Tax Rate Form B, and Tax Rate C, Informational Tax Rate Data Summary, Informational Tax Rate Data Form A, Informational Tax Rate Form Data B, Tax Rate Form G, and Tax Rate Form H.

*PURPOSE: This amendment updates the forms and calculations used by political subdivisions other than school districts to calculate and revise their property tax rate under section 137.073, RSMo. Under the Missouri Constitution, Article X, Section 22, and section 137.073, RSMo, political subdivisions other than school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office.*

(2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by political subdivisions:

(A) [Tax Rate] Summary[—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property] **Page**, included herein;

(B) [Tax Rate] Form A[—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property], included herein;

(C) [Tax Rate] Form B[—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property], included herein;

(D) [Tax Rate] Form C[—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property], included herein;

(E) Informational [Tax Rate] Data[—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property], included herein;

(F) [Tax Rate] Form G[—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property], included herein; and

(G) [Tax Rate] Form H[—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property],

included herein.

(3) Multi Tax Rate—The following forms with instructions for multi tax rate review are available from the Missouri State Auditor's Office and have been adopted and approved for use by political subdivisions:

(A) [Tax Rate] Summary[—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property] **Page**, included herein;

(B) [Tax Rate] Form A[—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property], included herein;

(C) [Tax Rate] Form B[—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property], included herein;

(D) [Tax Rate] Form C[—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property], included herein;

(E) Informational [Tax Rate Data] Summary[—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property] **Page**, included herein;

(F) Informational [Tax Rate Data] Form A[—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property], included herein;

(G) Informational [Tax Rate Data] Form B[—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property], included herein;

(H) [Tax Rate] Form G[—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property], included herein; and

(I) [Tax Rate] Form H[—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property], included herein.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Summary Page**

(20\_\_)

**For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

Name of Political Subdivision \_\_\_\_\_

Political Subdivision Code \_\_\_\_\_

Purpose of Levy \_\_\_\_\_

**The final version of this form MUST be sent to the county clerk.**

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

**For Political  
Subdivision Use  
in Calculating  
its Tax Rate**

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo. revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) \_\_\_\_\_
- B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18) \_\_\_\_\_
- C. **Amount of rate increase authorized by voters for current year** if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 15) \_\_\_\_\_
- D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C) \_\_\_\_\_
- E. **Maximum authorized levy** the most recent voter approved rate \_\_\_\_\_
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws  
Political subdivisions tax rate (Lower of Line D or E) \_\_\_\_\_
- G1. **Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable \_\_\_\_\_
- G2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F) \_\_\_\_\_
- H. **Less voluntary reduction by political subdivision** taken from the tax rate ceiling (Line F)  
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. \_\_\_\_\_
- I. **Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H. \_\_\_\_\_
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) \_\_\_\_\_
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 10) \_\_\_\_\_
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 15 if a different purpose) \_\_\_\_\_

**Certification**

I, the undersigned, \_\_\_\_\_ (Office) of \_\_\_\_\_ (Political Subdivision)  
levying a rate in \_\_\_\_\_ (County(ies)) do hereby certify that the data set forth above and on the  
accompanying forms is true and accurate to the best of my knowledge and belief.

**Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.**

_____	_____	_____	_____
(Date)	(Signature)	(Print Name)	(Telephone)

**Proposed rate to be entered on tax books by county clerk**

based on certification from the political subdivision: Lines

J

AA

BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

_____	_____	_____	_____
(Date)	(County Clerk's Signature)	(County)	(Telephone)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

(20\_\_)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (20\_\_) Current year assessed valuation

Include the current state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			(Personal Property)		(Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - increase in personal property, use the formula listed under Line 2(b)

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)		(Total)
				If Line 2b is negative, enter zero		

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

5. (20\_\_) Prior year assessed valuation

Include prior year state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			(Personal Property)		(Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Form A****(20\_\_)****For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

Name of Political Subdivision \_\_\_\_\_

Political Subdivision Code \_\_\_\_\_

Purpose of Levy \_\_\_\_\_

**The final version of this form MUST be sent to the county clerk.**

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

**For Political  
Subdivision Use in  
Calculating its Tax  
Rate**

9. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation  
(Line 4 - Line 8 / Line 8 x 100) \_\_\_\_\_
10. **Increase in Consumer Price Index (CPI)**  
certified by the State Tax Commission \_\_\_\_\_
11. **Adjusted prior year assessed valuation**  
(Line 8) \_\_\_\_\_
12. **(20\_\_) Tax rate ceiling from prior year**  
(Summary Page, Line A) \_\_\_\_\_
13. **Maximum prior year adjusted revenue**  
from property that existed in both years (Line 11 x Line 12 / 100) \_\_\_\_\_
14. **Permitted reassessment revenue growth**  
The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%.  
A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0 or more than 5%. \_\_\_\_\_
15. **Additional revenue permitted**  
(Line 13 x Line 14) \_\_\_\_\_
16. **Total revenue permitted in current year \***  
from property that existed in both years (Line 13 + Line 15) \_\_\_\_\_
17. **Adjusted current year assessed valuation** (Line 4) \_\_\_\_\_
18. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**  
(Line 16 / Line 17 x 100)  
Round a fraction to the nearest one/one hundredth of a cent.  
**Enter this rate on the Summary Page, Line B** \_\_\_\_\_

\* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.





**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form B**

(20\_\_)

**For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

**Calculation of New Voter Approved Tax Rate or Tax Rate Increase**

Since the prior year tax rate computation, some political subdivisions may have held elections where the voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

**1. Date of election**

\_\_\_\_\_

**2. Ballot language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

**3. Election results**

\_\_\_\_\_  
(Yes)

\_\_\_\_\_  
(No)

**4. Expiration date**

Enter the last year the levy will be in effect, if applicable.

**5. Amount of increase approved by voters**

(An "increase/decrease of/by")

**OR**

(a) \_\_\_\_\_

**Stated rate approved by voters**

(An "increase/decrease to")

(b) \_\_\_\_\_



## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

## Form B

(20\_\_)

## For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political  
Subdivision Use in  
Calculating its  
Tax Rate

6. Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to  
(Summary Page, Line A if increase to an existing rate, otherwise 0)
7. Voter approved increased tax rate to adjust  
(If an "increase of/by" ballot, Line 5a + Line 6, if an "increase to" ballot, Line 5b)
8. Adjusted prior year assessed valuation  
(Form A, Line 8)
9. Maximum prior year adjusted revenue  
from property that existed in both years  
(Line 7 x Line 8 / 100)
10. Consumer Price Index (CPI)  
certified by the State Tax Commission
11. Permitted revenue growth for CPI  
(Line 9 x Line 10)
12. Total revenue allowed from the additional voter approved increase  
from property that existed in both years  
(Line 9 + Line 11)
13. Adjusted current year assessed valuation  
(Form A, Line 4)
14. Adjusted voter approved increased tax rate  
This rate will allow the same revenue as applying the voter approved rate (Line 7)  
to the prior year assessed valuation (Line 8) increased by the CPI (Line 10).  
(Line 12 / Line 13 x 100)
15. Amount of rate increase authorized by voters for the current year  
Section 137.073.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008,  
to levy a rate that is the greater of the increase approved by voters (Line 7) or the adjusted voter approved  
increase (Line 14) in order to generate substantially the same revenue that would have been generated by  
applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by  
the consumer price index (Line 10). Enter this rate computed on the Summary Page, Line C if increasing an  
existing levy, otherwise, on the Summary Page, Line BB if this is new or a temporary rate increase.  
(If Line 7 > Line 14, then Line 7, otherwise Line 14)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form C

(20\_\_)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **Total current year assessed valuation** obtained from the county clerk or county assessor (Form A, Line 1 total) \_\_\_\_\_
2. **Amount required to pay debt service requirements during the next calendar year** (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year. \_\_\_\_\_
3. **Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings)**  
Experience in prior years is the best guide for estimating uncollectible taxes.  
It is usually 2% to 10% of Line 2 above. \_\_\_\_\_
4. **Reasonable reserve up to one year's payment**  
(i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds.  
Include payments for the year following the next calendar year, accounted for on Line 2. \_\_\_\_\_
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) \_\_\_\_\_
6. **Anticipated balance at end of current calendar year**  
Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount. \_\_\_\_\_
7. **Property tax revenue required for debt service** (Line 5 - Line 6)  
Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for debt service purposes. \_\_\_\_\_
8. **Computation of debt service tax rate** (Line 7 / Line 1 x 100)  
Round a fraction to the nearest one/one hundredth of a cent. \_\_\_\_\_
9. **Less voluntary reduction by political subdivision** \_\_\_\_\_
10. **Actual rate to be levied for debt service purposes \*** (Line 8 - Line 9)  
Enter this rate on Line AA of the Summary Page. \_\_\_\_\_

\* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Informational Data**

(20\_\_)

**For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
<p>This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.</p> <p>Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate</p> <p>Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.</p>		
<p><b>Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken</b></p>		
<p><b>Informational Summary Page</b></p> <p>A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F) _____</p> <p>B. Current year rate computed (Informational Form A, Line 18 below) _____</p> <p>C. Amount of increase authorized by voters for current year (Informational Form B, Line 15 below) _____</p> <p>D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C) _____</p> <p>E. Maximum authorized levy most recent voter approved rate _____</p> <p>F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E) _____</p>		
<p><b>Informational Form A</b></p> <p>9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100) _____</p> <p>10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission _____</p> <p>11. Adjusted prior year assessed valuation (Form A, Line 8) _____</p> <p>12. (20__) Tax rate ceiling from prior year (Informational Summary Page, Line A from above) _____</p> <p>13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100) _____</p> <p>14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%. _____</p> <p>15. Additional reassessment revenue permitted (Line 13 x Line 14) _____</p> <p>16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15) _____</p> <p>17. Adjusted current year assessed valuation (Form A, Line 4) _____</p> <p>18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100) _____</p>		
<p><b>Informational Form B</b></p> <p>6. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0) _____</p> <p>7. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b) _____</p> <p>8. Adjusted prior year assessed valuation (Form A, Line 8) _____</p> <p>9. Maximum prior year adjusted revenue from property that existed in both years (Line 7 x Line 8 / 100) _____</p> <p>10. Consumer Price Index (CPI) certified by the State Tax Commission _____</p> <p>11. Permitted revenue growth for CPI (Line 9 x Line 10) _____</p> <p>12. Total revenue allowed from the additional voter approved increase from property that existed in both years (Line 9 + Line 11) _____</p> <p>13. Adjusted current year assessed valuation (Form A, Line 4) _____</p> <p>14. Adjusted voter approved increased tax rate (Line 12 / Line 13 x 100) _____</p> <p>15. Amount of rate increase authorized by voters for the current year (If Line 7 &gt; Line 14, then Line 7, otherwise, Line 14) _____</p>		

**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken**

**For Compliance With Section 137.073.3(2)(a) and (b) RSMo**

(20\_\_)

**For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
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If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

**CERTIFICATION**

I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief.

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Purpose of Levy

**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken****For Compliance With Section 137.073.3(2)(a) and (b) RSMo****(20\_\_)****For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
-------------------------------	----------------------------	-----------------

**Note: List additional prior year(s) in separate columns, if needed.**

	Prior Year (20__)	Second Prior Year (20__)	Third Prior Year (20__)
1. <b>Revised state &amp; locally assessed valuation</b> after the changes to prior year(s) (Revised Form A, Line 1 total)			
2. <b>Revised tax rate ceiling</b> after the revision to the assessed valuation was made (Revised Summary Page, Line F)			
3. <b>Revised permissible state &amp; locally assessed tax revenue</b> (Line 1 x Line 2/100)			
4. <b>Revised state &amp; locally assessed valuation</b> (Form G, Line 1 total)			
5. <b>Original tax rate ceiling (Certified)</b> (Original Summary Page, Line F)			
6. <b>Total state &amp; locally assessed tax revenue actually produced</b> (Line 4 x Line 5/100)			
7. <b>Total lost revenue allowed to be recouped</b> (Line 3 - Line 6)			
8. <b>Total lost revenue</b> (Line 7 total)			
9. <b>Revenue desired to recoup in current year</b> (Do not enter less than Line 7 for the oldest prior year (20__) nor more than Line 8)			
10. <b>Total current year (20__) state &amp; locally assessed valuation</b> (Current (20__) Form A, Line 1)			
11. <b>Rate to be levied to partially or fully recoup the loss</b> (Line 9/Line 10 x 100) Enter this rate on the current year (20__) Summary Page, Line 1.			

**Complete Lines 12 and 13 if Line 9 is less than Line 8****Form H will need to be completed to continue this recoupment in the 2nd or 3rd year**

12. Portion of revenue on Line 7 for prior year 20__ reserved for second year of recoupment	
13. Portion of revenue on Line 7 for prior year 20__ reserved for third year of recoupment	

**Form H - Calculation of Second and/or Third Year of Recoupment Taken**

For Compliance with Section 137.073.3(2)(a) and (b) RSMo

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

(20\_\_)

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.		

**Computation of Recoupment Rate**

	Total
1. <b>Total revenue lost due to assessment reductions</b> (Form G, Line 10)	
2. <b>Revenue recouped in prior year(s)</b>	
20__ year	
a. Assessed valuation	
b. Recoupment rate (Certified)	
c. Revenue recouped (Line 2a x Line 2b/100)	
20__ year	
d. Assessed valuation	
e. Recoupment rate (Certified)	
f. Revenue recouped (Line 2d x Line 2e/100)	
3. <b>Total revenue recouped in prior year(s)</b> (Line 2c total + Line 2f total)	
4. <b>Revenue remaining to be recouped</b> (Line 1 - Line 3)	
5. <b>Revenue desired to be recouped in the current year</b> The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be ≤ Line 4)	
6. <b>Total current year assessed valuation</b> obtained from the county clerk or assessor (Form A, Line 1)	
7. <b>Rate(s) to be levied to partially or fully recoup the lost revenue</b> (Line 5/Line 6 x 100) Enter this rate on current year Summary Page, Line I.	

**Certification**

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision	Telephone	Signature
Political Subdivision Code	Date	Print Name
Purpose of Levy		

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Summary Page**

(20\_\_)

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

Name of Political Subdivision \_\_\_\_\_

Political Subdivision Code \_\_\_\_\_

Purpose of Levy \_\_\_\_\_

**The final version of this form MUST be sent to the county clerk.**

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

Real Estate			Personal	Prior Method
Residential	Agriculture	Commercial	Property	Single Rate

**A. Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year. (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)

**B. Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase  
(Form A, Line 37 & Line 23 prior method)

**C. Amount of rate increase authorized by voters for current year** if same purpose adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI  
(Form B, Line 17 & Line 20 prior method)

**D. Rate to compare to maximum authorized levy to determine tax rate ceiling**  
(Line B if no election, otherwise Line C)

**E. Maximum authorized levy**  
the most recent voter approved rate

**F. Current year tax rate ceiling** maximum legal rate to comply with Missouri laws  
Political subdivision's tax rate (Lower of Line D or Line E)

**G. 1. Less required sales tax reduction**  
taken from tax rate ceiling (Line F), if applicable

**G. 2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)

**H. Less voluntary reduction by political subdivision** taken from tax rate ceiling (Line F)

WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.

**I. Plus allowable recoupment rate** added to tax rate ceiling (Line F)  
If applicable, attach Form G or H.

**J. Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I)

**AA. Rate to be levied for debt service**, if applicable  
(Form C, Line 10)

**BB. Additional special purposed rate authorized by voters** after the prior year tax rates were set (Form B, Line 17 if a different purpose)  
Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI

**Certification**

I, the undersigned, \_\_\_\_\_ (Office) of \_\_\_\_\_ (Political Subdivision)

levying a rate in \_\_\_\_\_ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

**Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.**

(Date) \_\_\_\_\_

(Signature) \_\_\_\_\_

(Print Name) \_\_\_\_\_

(Telephone) \_\_\_\_\_

**Proposed rate to be entered on tax books by the county clerk based on the certification from the political subdivision:**

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.

Lines:

**J** \_\_\_\_\_**AA** \_\_\_\_\_**BB** \_\_\_\_\_

(Date) \_\_\_\_\_

(County Clerk's Signature) \_\_\_\_\_

(County) \_\_\_\_\_

(Telephone) \_\_\_\_\_



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form A**

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_  
**The final version of this form MUST be sent to the county clerk.**  
**Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.**

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)			(b)		(c)		(d)		Prior Method Single Rate
	Residential	Agricultural	Commercial	Real Estate	Personal Property	Total				
1. <b>(20__ ) Current year assessed valuation</b> Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.										
2. <b>Assessed valuation of new construction &amp; improvements</b> 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0										
3. <b>Assessed value of newly added territory</b> obtained from the county clerk or county assessor										
4. <b>Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year</b> obtained from the county clerk or county assessor										
5. <b>Adjusted current year assessed valuation</b> (Line 1 - Line 2 - Line 3 - Line 4)										
6. <b>(20__ ) Prior year assessed valuation</b> Include the prior year locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line A.										
7. <b>Assessed value in newly separated territory</b> obtained from the county clerk or county assessor										
8. <b>Assessed value of property locally assessed in prior year, but state assessed in current year</b> obtained from the county clerk or county assessor										
9. <b>Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass</b> obtained from the county clerk or county assessor										
10. <b>Adjusted prior year assessed valuation</b> (Line 6 - Line 7 - Line 8 - Line 9)										


**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**
**Form A**

(20\_\_ )

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	Real Estate			Total	Prior Method Single Rate
			(a) Residential	(b) Agricultural	(c) Commercial		
<b>11. Percentage increase in adjusted valuation of existing property</b> in the current year over the prior year's assessed valuation (Line 5 - Line 10) / Line 10 x 100							
<b>12. Increase in Consumer Price Index (CPI)</b> certified by the State Tax Commission							
<b>13. Adjusted prior year assessed valuation</b> (Line 10)							
<b>14. Prior year voluntarily reduced rate in non-reassessment year</b> (Summary Page, Line A)							
<b>15. Maximum prior year adjusted revenue permitted from property</b> that existed in both years (Line 13 x Line 14 / 100)							
<b>16. Permitted reassessment revenue growth</b> Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.							
<b>17. Additional reassessment revenue permitted</b> (Line 15 x Line 16)							
<b>18. Revenue permitted in the current year from</b> property that existed in both years (Line 15 + Line 17)							
<b>19. Adjusted current year assessed valuation</b> (Line 5)							
<b>20. Tax rate permitted using prior method</b> tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)							
<b>21. Limit personal property to the prior year ceiling</b> (Lower of Line 20 personal property or Line 14 personal property)							
<b>22. Maximum authorized levy</b> (Summary Page, Line E)							
<b>23. Limit to the prior year maximum authorized levy</b> (Lower of Line 20, Line 21 for personal property only, or Line 22)							
<b>Enter the rate for the prior method column on Line B of the Summary Page</b>							

(Form Revised 12-2017)

Form A, Page 2 of 4

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form A**

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_  
The final version of this form **MUST** be sent to the county clerk.  
Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered years(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

(a)	(b) Real Estate		(d)	Prior Method Single Rate
	Residential	Commercial	Personal Property	

**Calculate Revised Rate(s)**

24. **Tax revenue** (Line 1 x Line 23 / 100) \_\_\_\_\_  
 25. **Total assessed valuation** (Line 1 total) \_\_\_\_\_  
 26. **Blended rate** (Line 24 total / Line 25 x 100) \_\_\_\_\_  
 27. **Revenue difference** due to the multi rate calculation  
 (Line 24 total - Line 24 prior method) \_\_\_\_\_  
 28. **Rate(s) to be revised** \_\_\_\_\_

NOTE: Revision cannot increase personal property rate.  
(If Line 27 < 0 or > 0 & Line 23 < Line 23 prior method then Line 23, otherwise 0)

29. **Current year adjusted assessed valuation** of rates being revised  
 (If Line 28 > 0, then Line 5, otherwise 0) \_\_\_\_\_  
 30. **Relative ratio of current year adjusted assessed valuation** of the  
 rates being revised (Line 29 / Line 29 total) \_\_\_\_\_

31. **Revision to rate**  
 (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0) \_\_\_\_\_

32. **Revised rate** (Line 23 + Line 31) \_\_\_\_\_  
 33. **Revised rate rounded**  
 (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate) \_\_\_\_\_

**Calculate Final Blended Rate**

34. **Tax revenue** (Line 1 x Line 33 / 100) \_\_\_\_\_  
 35. **Total assessed valuation** (Line 1 total) \_\_\_\_\_  
 36. **Final blended rate** (Line 34 total / Line 35 x 100) \_\_\_\_\_  
 37. **Tax rate(s) permitted** calculated pursuant to  
 Article X, Section 22, and Section 137.073, RSMo (Line 33)  
 Enter rate(s) on the Summary Page, Line B \_\_\_\_\_

(Form Revised 12-2017)

Form A, Page 3 of 4


**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**
**Form A**

(20\_\_)

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

Name of Political Subdivision _____	Political Subdivision Code _____	Purpose of Levy _____
-------------------------------------	----------------------------------	-----------------------

**The final version of this form MUST be sent to the county clerk.**
**Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.**

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)			(b)		(c)		(d)		Prior Method Single Rate
	Residential	Agricultural	Commercial	Real Estate	Personal Property	Total				
<b>For Informational Purposes Only - Impact of the Multi Rate System</b>										
38. <b>Revenue calculated using the multi rate method</b> (Line 37 x Line 1 / 100)										
39. <b>Revenue calculated using the single rate method</b> (Line 23 prior method x Line 1 / 100)										
40. <b>Revenue differences using the different methods</b> (Line 38 - Line 39)										
41. <b>Percent change</b> (Line 40 / Line 39)										

**For Informational Purposes Only - Blended Rate Calculation**

42. <b>Tax rate ceiling</b> (Summary Page, Line F)	
43. <b>Allowable recoupment rate</b> (Summary Page, Line I)	
44. <b>Tax rate ceiling including recoupment</b> (Line 42 + Line 43)	
45. <b>Assessed valuation</b> (Line 1)	
46. <b>Revenue from tax rate ceiling including recoupment</b> (Line 44 x Line 45 / 100)	
47. <b>Blended tax rate ceiling including recoupment</b> (Line 46 total / Line 45 total x 100)	
48. <b>Voluntary reduction</b> (Summary Page, Line H)	
49. <b>Unadjusted levy</b> (Line 44 - Line 48)	
50. <b>Assessed valuation</b> (Line 1)	
51. <b>Revenue from unadjusted levy</b> (Line 49 x Line 50/100)	
52. <b>Blended tax rate from the unadjusted levy</b> (Line 51 total / Line 50 total x 100)	
53. <b>Sales tax reduction</b> (Summary Page, Line G)	
54. <b>Adjusted levy</b> (Line 49 + Line 53)	
55. <b>Assessed valuation</b> (Line 1)	
56. <b>Revenue from adjusted levy</b> (Line 54 x Line 55 / 100)	
57. <b>Blended tax rate from the adjusted levy</b> (Line 56 total / Line 55 total x 100)	

(Form Revised 12-2017)

Form A, Page 4 of 4



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form B**

(20\_\_)

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of election**

2. **Ballot language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election results**

\_\_\_\_\_  
(Yes)

\_\_\_\_\_  
(No)

4. **Expiration date**

Enter the last year the levy will be in effect, if applicable.

5. **Amount of increase approved by voters**  
(An "increase/decrease of/by" ) **OR**

**Stated rate approved by voters**  
(An "increase/decrease to")

**Real Estate**

**Residential**

**Agricultural**

**Commercial**

**Personal Property**

a. \_\_\_\_\_

b. \_\_\_\_\_

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Form B**

(20\_\_)

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Total
6. <b>Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to</b> (Summary Page, Line A if increase of/by/to an existing rate, otherwise 0)					
7. <b>Voter approved increased rate</b> (If Line 5a > 0, then Line 5a ÷ Line 6b, otherwise, Line 5b)					
8. <b>Voter approved increased rate rounded</b> (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)					
9. <b>Adjusted prior year assessed valuation</b> (Form A, Line 10)					
10. <b>Maximum prior year adjusted revenue</b> from property that existed in both years (Line 8 x Line 9 / 100)					
11. <b>Consumer Price Index (CPI)</b> certified by the State Tax Commission					
12. <b>Permitted revenue growth for CPI</b> (Line 10 x Line 11)					
13. <b>Total revenue allowed from the additional voter approved increase</b> from property that existed in both years (Line 10 + Line 12)					
14. <b>Adjusted current year assessed valuation</b> (Form A, Line 5)					
15. <b>Adjusted voter approved increased rate</b> This rate will allow the same revenue as applying the voter approved rate (Line 8) to the prior year assessed value (Line 9) increased by the CPI (Line 11). (Line 13 ÷ Line 14 x 100)					
16. <b>Adjusted voter approved increased rate rounded</b> (If Line 15 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)					
17. <b>Amount of rate increase authorized by voters for the current year</b> Section 137.073.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008, to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 16) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by the consumer price index (Line 11).  Enter this rate computed on the Summary Page, Line C if increasing an existing levy, otherwise, on the Summary Page, Line BB if this is a new rate or a temporary rate increase. (If Line 8 > Line 16, then Line 8, otherwise, Line 16)					
<b>Prior Method Single Rate Calculation for Voter Approved Increase</b>					
18. <b>Total revenue allowed</b> (If no increase of/by/to, then Form A, Line 18, otherwise Form B Line 17 x Line 14 / 100)					
19. <b>Adjusted current year assessed valuation</b> (Form A, Line 5 total)					
20. <b>Prior method single increased rate</b> (Line 18 total / Line 19 total x 100)					



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form C**

(20\_\_)

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

**Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes**

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments. Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **Total current year assessed valuation** obtained from the county clerk or county assessor (Form A, Line 1 total) \_\_\_\_\_
2. **Amount required to pay debt service requirements during the next calendar year** (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agency or paying agent due during the next calendar year. \_\_\_\_\_
3. **Estimated costs of collection and anticipated delinquencies (i.e. collector fees and commissions and assessment fund withholdings)** Experience in prior years is the best guide for estimating uncollectible taxes. It is usually 2% to 10% of Line 2 above. \_\_\_\_\_
4. **Reasonable reserve up to one year's payment** (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2. \_\_\_\_\_
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) \_\_\_\_\_
6. **Anticipated balance at end of current calendar year**  
Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest payments due before December 31st plus any estimated investment earnings due before December 31st). Do not add the anticipated collections of this tax into this amount. \_\_\_\_\_
7. **Property tax revenue required for debt service** (Line 5 - Line 6)  
Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payments (Line 4). Any current balance in the fund is available to meet these requirements, so it is deducted from the total revenues required for debt service purposes. \_\_\_\_\_
8. **Computation of debt service tax rate** (Line 7 / Line 1 x 100)  
Round a fraction to the nearest one/one hundredth of a cent. \_\_\_\_\_
9. **Less voluntary reduction by political subdivision** \_\_\_\_\_
10. **Actual rate to be levied for debt service purposes \*** (Line 8 - Line 9)  
Enter this rate on the Summary Page, Line AA \_\_\_\_\_

\* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.



## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

## Informational Summary Page

(20\_\_)

## For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. <b>Prior year tax rate ceiling</b> as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)					
B. <b>Current year rate computed</b> pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method)					
C. <b>Amount of rate increase authorized by voters for current year</b> if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 17 & Line 20 prior method)					
D. <b>Rate to compare to maximum authorized levy to determine tax rate ceiling</b> (Line B if no election, otherwise Line C)					
E. <b>Maximum authorized levy</b> the most recent voter approved rate					
F. <b>Current year tax rate ceiling</b> maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)					





**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Informational Form A**

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_

**The final version of this form MUST be sent to the county clerk.**

**Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.**

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.  
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.  
Step 2 - Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	Prior Method Single Rate
1. <b>(20__) Current year assessed valuation</b> Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.						
2. <b>Assessed valuation of new construction &amp; improvements</b> 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0						
3. <b>Assessed value of newly added territory</b> obtained from the county clerk or county assessor						
4. <b>Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year</b> obtained from the county clerk or county assessor						
5. <b>Adjusted current year assessed valuation</b> (Line 1 - Line 2 - Line 3 - Line 4)						
6. <b>(20__) Prior year assessed valuation</b> Include the prior year locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Informational Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Informational Summary Page, Line A.						
7. <b>Assessed value in newly separated territory</b> obtained from the county clerk or county assessor						
8. <b>Assessed value of property locally assessed in prior year, but state assessed in current year</b> obtained from the county clerk or county assessor						
9. <b>Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass</b> obtained from the county clerk or county assessor						
10. <b>Adjusted prior year assessed valuation</b> (Line 6 - Line 7 - Line 8 - Line 9)						



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**  
**Informational Form A**

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_  
**The final version of this form MUST be sent to the county clerk.**  
 Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reductions(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.  
 Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.  
 Step 2 - Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	Prior Method Single Rate
<b>11. Percentage increase in adjusted valuation of existing property</b> in the current year over the prior year's assessed valuation (Line 5 - Line 10 / Line 10 x 100)						
<b>12. Increase in Consumer Price Index (CPI)</b> certified by the State Tax Commission						
<b>13. Adjusted prior year assessed valuation</b> (Line 10)						
<b>14. (20__) Prior year tax rate ceiling</b> (Informational Summary Page, Line A)						
<b>15. Maximum prior year adjusted revenue permitted</b> from property that existed in both years (Line 13 x Line 14 / 100)						
<b>16. Permitted reassessment revenue growth</b> Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.						
<b>17. Additional reassessment revenue permitted</b> (Line 15 x Line 16)						
<b>18. Revenue permitted in the current year</b> from property that existed in both years (Line 15 + Line 17)						
<b>19. Adjusted current year assessed valuation</b> (Line 5)						
<b>20. Tax rate permitted using prior method</b> tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)						
<b>21. Limit personal property to the prior year ceiling</b> (Lower of Line 20 personal property or Line 14 personal property)						
<b>22. Maximum authorized levy</b> (Informational Summary Page, Line E)						
<b>23. Limit to the prior year maximum authorized levy</b> (Lower of Line 20, Line 21 for Personal Property only, or Line 22)						
<b>Enter the rate for the prior method column on Line B of the Informational Summary Page</b>						

(Form Revised 12-2017)

Informational Form A, Page 2 of 4

**PRO FORM A - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Informational Form A**

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_

The final version of this form **MUST** be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.  
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.  
Step 2 - Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

**Calculate Revised Rate(s)**

	(a)			(b)		(c)		(d)		Prior Method Single Rate
	Residential	Agricultural	Commercial	Real Estate	Personal Property	Commercial	Personal Property	Total		
24. Tax revenue (Line 1 x Line 23 / 100)										
25. Total assessed valuation (Line 1 total)										
26. Blended rate (Line 24 total / Line 25 x 100)										
27. Revenue difference due to the multi rate calculation (Line 24 total - Line 24 prior method)										
28. Rate(s) to be revised NOTE: Revision cannot increase personal property rate (If Line 27 < 0 or > 0 & Line 23 < Line 23 prior method, then Line 23, otherwise 0)										

29. Current year adjusted assessed valuation of the rates being revised  
(If Line 28 > 0, then Line 5, otherwise 0)

30. Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 29 / Line 29 total)

31. Revision to rate  
(If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28, otherwise 0)

32. Revised rate (Line 23 + Line 31)

33. Revised rate rounded  
(If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)

**Calculate Final Blended Rate**

34. Tax revenue (Line 1 x Line 33 / 100)

35. Total assessed valuation (Line 1 total)

36. Final blended rate (Line 34 total / Line 35 x 100)

37. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33)  
Enter rate(s) on the Informational Summary Page, Line B

(Form Revised 12-2017)

Informational Form A, Page 3 of 4

{20 }

### Purpose of Levy

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate

Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)	Prior Method Single Rate
	Residential	Agricultural	Commercial	Personal Property	Total
<b>For Informational Purposes Only - Impact of the Multi Rate System</b>					
38.	Revenue calculated using the multi rate method (Line 37 x Line 1 / 100)				
39.	Revenue calculated using the single rate method (Line 23 prior method x Line 1 / 100)				
40.	Revenue differences using the different methods (Line 38 - Line 39)				
41.	Percent change (Line 40 / Line 39)				
<b>For Informational Purposes Only - Blended Rate Calculation</b>					
42.	Tax rate ceiling (Informational Summary Page, Line F)				
43.	Allowable recoupment rate (Summary Page, Line I)				
44.	Tax rate ceiling including recoupment (Line 42 + Line 43)				
45.	Assessed valuation (Line 1)				
46.	Revenue from tax rate ceiling including recoupment (Line 44 x Line 45 / 100)				
47.	Blended tax rate ceiling including recoupment (Line 46 total / Line 45 total x 100)				
48.	Voluntary reduction (Summary Page, Line H)				
49.	Unadjusted levy (Line 44 - Line 48)				
50.	Assessed valuation (Line 1)				
51.	Revenue from unadjusted levy (Line 49 x Line 50 / 100)				
52.	Blended tax rate from the unadjusted levy (Line 51 total / Line 50 total x 100)				
53.	Sales tax reduction (Summary Page, Line G)				
54.	Adjusted levy (Line 49 - Line 53)				
55.	Assessed valuation (Line 1)				
56.	Revenue from adjusted levy (Line 54 x Line 55 / 100)				
57.	Blended tax rate from the adjusted levy (Line 56 total / Line 55 total x 100)				



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Informational Form B**

(20\_\_)

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of election** \_\_\_\_\_

2. **Ballot language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election results**

\_\_\_\_\_  
(Yes)

\_\_\_\_\_  
(No)

4. **Expiration date**

Enter the last year the levy will be in effect, if applicable.

5. **Amount of increase approved by voters**

(An "increase/decrease of/by" )

**OR**

**Stated rate approved by voters**

(An "increase/decrease to")

a. \_\_\_\_\_

b. \_\_\_\_\_

**Real Estate**

\_\_\_\_\_  
Residential

\_\_\_\_\_  
Agricultural

\_\_\_\_\_  
Commercial

\_\_\_\_\_  
Personal Property

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Informational Form B**

(20\_\_)

**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

This form shows the information that would have been on the line items for the Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.


Step 2 - Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Total
6. <b>Prior year tax rate ceiling to apply voter approved increase to</b> (Informational Summary Page, Line A if increase of/by/to an existing rate, otherwise 0)					
7. <b>Voter approved increased rate</b> (If Line 5a > 0, then Line 5a + Line 6b, otherwise, Line 5b)					
8. <b>Voter approved increased rate rounded</b> (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)					
9. <b>Adjusted prior year assessed valuation</b> (Informational Form A, Line 10)					
10. <b>Maximum prior year adjusted revenue</b> from property that existed in both years (Line 8 x Line 9 / 100)					
11. <b>Consumer Price Index (CPI)</b> certified by the State Tax Commission					
12. <b>Permitted revenue growth for CPI</b> (Line 10 x Line 11)					
13. <b>Total revenue allowed from the additional voter approved increase</b> from property that existed in both years (Line 10 + Line 12)					
14. <b>Adjusted current year assessed valuation</b> (Informational Form A, Line 5)					
15. <b>Adjusted voter approved increased rate</b> This rate will allow the same revenue as applying the voter approved rate (Line 8) to the prior year assessed value (Line 9) increased by the CPI (Line 11). (Line 13 / Line 14 x 100)					
16. <b>Adjusted voter approved increased rate rounded</b> (If Line 15 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)					
17. <b>Amount of rate increase authorized by voters for the current year</b> Section 137.073.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008, to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 16) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by the consumer price index (Line 11).  Enter this rate computed on the Informational Summary Page, Line C if increasing an existing levy, otherwise, on the Summary Page, Line BB if this is a new rate or a temporary rate increase. (If Line 8 > Line 16, then Line 8, otherwise, Line 16)					
<b>Prior Method Single Rate Calculation for Voter Approved Increase</b>					
18. <b>Total revenue allowed</b> (If no increase of/by/to, then Informational Form A, Line 18, otherwise Informational Form B Line 17 x Line 14 / 100)					
19. <b>Adjusted current year assessed valuation</b> (Informational Form A, Line 5 total)					
20. <b>Prior method single increased rate</b> (Line 18 total / Line 19 total x 100)					

(20\_\_)

### Purpose of Levy

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process



### Purpose of Levy

**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken**  
**For Compliance With Section 137.073.3(2)(a) and (b) RSMo**  
**For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property**

(20\_\_)

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
-------------------------------	----------------------------	-----------------

	Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Total
<b>Year 20__ - Complete lines 1 through 7 for the third prior year (if applicable). Make a copy of this section for calculating a recoupment of the fourth or older prior year(s).</b>					
1 Revised state & locally assessed valuation after the changes to 20__ tax rates have been made. (Revised Form A, Line 1)					
2 Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
3 Revised permissible state & locally assessed tax revenue (Line 1 x Line 2/100)					
4 Revised state & locally assessed valuation (Line 1)					
5 Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
6 Total state & locally assessed tax revenue actually produced (Line 4 x Line 5/100)					
7 Total lost revenue (Line 3 - Line 6)					

**Year 20\_\_ - Complete lines 8 through 14 for the second prior year (if applicable).**

8 Revised state & locally assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)					
9 Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
10 Revised permissible state & locally assessed tax revenue (Line 8 x Line 9/100)					
11 Revised state & locally assessed valuation (Line 8)					
12 Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
13 Total state & locally assessed tax revenue actually produced (Line 11 x Line 12/100)					
14 Total lost revenue (Line 10 - Line 13)					



**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken**  
For Compliance With Section 137.073.3(2)(a) and (b) RSMo  
For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

(20\_\_)

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy			
<b>Real Estate</b>					
	<b>Residential</b>	<b>Agricultural</b>	<b>Commercial</b>	<b>Personal Property</b>	<b>Total</b>
<b>Year 20 - Complete lines 15 through 21 for the prior year (if applicable).</b>					
15 Revised state & locally assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)					
16 Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
17 Revised permissible state & locally assessed tax revenue (Line 15 x Line 16/100)					
18 Revised state & locally assessed valuation (Line 15)					
19 Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
20 Total state & locally assessed revenue actually produced (Line 18 x Line 19/100)					
21 Total lost revenue (Line 17 - Line 20)					
<b>Determination of Recoupment Rate(s)</b>					
22 Total revenue loss (Line 7 + Line 14 + Line 21)					
23 Total current year state & locally assessed property					
24 Revised current year state & locally assessed property (If Line 22 < 0, 0, otherwise Line 23)					
25 Relative ratio of Line 24 (Line 24/Line 24 total)					
26 Allocate the difference (Line 22 Negative(s) x Line 25)					
27 Total lost revenue allowed to be recouped (If Line 22 + Line 26 < 0, 0, otherwise Line 22 + Line 26)					
28 Revenue desired to recoup in current year (Do not enter more than Line 27)					
29 Rate(s) to be levied to partially or fully recoup the loss (Line 28/Line 23 x 100)					
Complete lines 30 if Line 28 is less than Line 27					
Form H will need to be completed to continue this recoupment in the 2nd or 3rd year					
30 Portion of revenue on Line 27 remaining for second or third year of recoupment (Line 27 - Line 28)					

<b>Form H - Calculation of Second and/or Third Year of Recoupment Taken</b> <b>For Compliance with Section 137.073.3(2)(a) and (b) RSMo</b> <b>For Political Subdivisions Other Than School Districts with a Separate Rate on Each Subclass of Property</b>					
Name of Political Subdivision _____				Political Subdivision Code _____	Purpose of Levy _____
Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.					
<b>Computation of Recoupment Rate</b>					
	<b>Residential</b>	<b>Agricultural</b>	<b>Commercial</b>	<b>Personal</b>	<b>Total</b>
1. <b>Total revenue lost due to assessment reductions</b> (Prior year 20__ Form G, Line 27)					
2. <b>Revenue recouped in prior year(s)</b>					
20__ year					
a. Assessed valuation					
b. Recoupment rate (Certified)					
c. Revenue recouped (Line 2a x 2b/100)					
20__ year					
d. Assessed valuation					
e. Recoupment rate (Certified)					
f. Revenue recouped (Line 2d x 2e/100)					
3. <b>Total revenue recouped in prior year(s)</b> (Line 2c + Line 2f)					
4. <b>Revenue remaining to be recouped</b> (Line 1 - Line 3)					
5. <b>Revenue desired to be recouped in the current year</b> The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be ≤ Line 4)					
6. <b>Total current year assessed valuation</b> obtained from the county clerk or assessor (Form A, Line 1)					
7. <b>Rate(s) to be levied to partially or fully recoup the lost revenue</b> (Line 5/Line 6 x 100) Enter these rates on current year Summary Page, Line 1.					
<b>Certification</b> I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.					
Name of Political Subdivision _____	Telephone _____		Signature _____		
Political Subdivision Code _____	Date _____		Print Name _____		
Purpose of Levy _____					

*AUTHORITY: sections 29.100[, RSMo 2000,] and [section] 137.073.6, RSMo [Supp. 2013] 2016. Original rule filed March 24, 2016, effective Nov. 30, 2016. Amended: Filed Jan. 31, 2018.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri State Auditor's Office, Attention: Paul Harper, PO Box 869, Jefferson City, MO 65102 or email to [rules@auditor.mo.gov](mailto:rules@auditor.mo.gov) within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

**T**his section will contain the final text of the rules proposed by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order or rulemaking is based; reference to the date and page or pages where the notice of proposed rulemaking was published in the *Missouri Register*; an explanation of any change between the text of the rule as contained in the notice of proposed rulemaking and the text of the rule as finally adopted, together with the reason for any such change; and the full text of any section or subsection of the rule as adopted which has been changed from that contained in the notice of proposed rulemaking. The effective date of the rule shall be not less than thirty (30) days after the date of publication of the revision to the *Code of State Regulations*.

**T**he agency is also required to make a brief summary of the general nature and extent of comments submitted in support of or opposition to the proposed rule and a concise summary of the testimony presented at the hearing, if any, held in connection with the rulemaking, together with a concise summary of the agency's findings with respect to the merits of any such testimony or comments which are opposed in whole or in part to the proposed rule. The ninety-(90-) day period during which an agency shall file its order of rulemaking for publication in the *Missouri Register* begins either: 1) after the hearing on the proposed rulemaking is held; or 2) at the end of the time for submission of comments to the agency. During this period, the agency shall file with the secretary of state the order of rulemaking, either putting the proposed rule into effect, with or without further changes, or withdrawing the proposed rule.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 1—Organization and Description**

**ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer Protection Division under section 60.510, RSMo 2016, the director rescinds a rule as follows:

**10 CSR 30-1.010 General Organization is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1584). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 2—Missouri Minimum Standards for Property  
Boundary Surveys**

**ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer Protection Division under section 60.510, RSMo 2016, the director rescinds a rule as follows:

**10 CSR 30-2.010 Application of Standards is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1584). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 2—Missouri Minimum Standards for Property  
Boundary Surveys**

**ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer Protection Division under section 60.510, RSMo 2016, the director rescinds a rule as follows:

**10 CSR 30-2.020 Definitions is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1584). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 2—Missouri Minimum Standards for Property  
Boundary Surveys**

**ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer Protection Division under section 60.510, RSMo 2016, the director rescinds a rule as follows:

**10 CSR 30-2.030 General Land Surveying Requirements  
is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1585). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 2—Missouri Minimum Standards for Property  
Boundary Surveys**

**ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer

Protection Division under section 60.510, RSMo 2016, the director rescinds a rule as follows:

**10 CSR 30-2.040 Accuracy Standards for Property Boundary Surveys is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1585). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 2—Missouri Minimum Standards for Property  
Boundary Surveys**

**ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer Protection Division under section 60.510, RSMo 2016, the director rescinds a rule as follows:

**10 CSR 30-2.050 Use of Missouri Coordinate System, 1983  
is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1585). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 2—Missouri Minimum Standards for Property  
Boundary Surveys**

**ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer Protection Division under section 60.510, RSMo 2016, the director rescinds a rule as follows:

**10 CSR 30-2.060 Approved Monumentation is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1585–1586). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 2—Missouri Minimum Standards for Property  
Boundary Surveys**

**ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer Protection Division under section 60.510, RSMo 2016, the director

rescinds a rule as follows:

**10 CSR 30-2.070 Detail Requirements for Resurveys is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1586). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 2—Missouri Minimum Standards for Property  
Boundary Surveys**

**ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer Protection Division under section 60.510, RSMo 2016, the director rescinds a rule as follows:

**10 CSR 30-2.080 Detail Requirements for Original Surveys  
is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1586). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 2—Missouri Minimum Standards for Property  
Boundary Surveys**

**ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer Protection Division under section 60.510, RSMo 2016, the director rescinds a rule as follows:

**10 CSR 30-2.090 Detail Requirements for Subdivision Surveys  
is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1586–1587). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 2—Missouri Minimum Standards for Property  
Boundary Surveys**

**ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer Protection Division under section 60.510, RSMo 2016, the director rescinds a rule as follows:

**10 CSR 30-2.100 Detail Requirements for Condominium Surveys is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1587). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 10—DEPARTMENT OF NATURAL RESOURCES  
Division 30—Land Survey  
Chapter 2—Missouri Minimum Standards for Property  
Boundary Surveys****ORDER OF RULEMAKING**

By the authority vested in the Weights, Measures and Consumer Protection Division under section 60.510, RSMo 2016, the director rescinds a rule as follows:

**10 CSR 30-2.110 Location of Improvements and Easements is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 1, 2017 (42 MoReg 1587). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 20—DEPARTMENT OF INSURANCE,  
FINANCIAL INSTITUTIONS AND PROFESSIONAL  
REGISTRATION  
Division 2200—State Board of Nursing  
Chapter 4—General Rules****ORDER OF RULEMAKING**

By the authority vested in the State Board of Nursing under section 335.036, RSMo 2016, the board rescinds a rule as follows:

**20 CSR 2200-4.022 Nurse Licensure Compact is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 15, 2017 (42 MoReg 1663). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 20—DEPARTMENT OF INSURANCE,  
FINANCIAL INSTITUTIONS AND PROFESSIONAL  
REGISTRATION  
Division 2200—State Board of Nursing  
Chapter 4—General Rules****ORDER OF RULEMAKING**

By the authority vested in the State Board of Nursing under sections 335.036 and 335.067, RSMo 2016, the board rescinds a rule as follows:

**20 CSR 2200-4.025 Definitions is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 15, 2017 (42 MoReg 1664). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 20—DEPARTMENT OF INSURANCE,  
FINANCIAL INSTITUTIONS AND PROFESSIONAL  
REGISTRATION  
Division 2200—State Board of Nursing  
Chapter 4—General Rules****ORDER OF RULEMAKING**

By the authority vested in the State Board of Nursing under sections 335.036 and 335.067, RSMo 2016, the board rescinds a rule as follows:

**20 CSR 2200-4.026 Membership and Organization is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 15, 2017 (42 MoReg 1664). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 20—DEPARTMENT OF INSURANCE,  
FINANCIAL INSTITUTIONS AND PROFESSIONAL  
REGISTRATION  
Division 2200—State Board of Nursing  
Chapter 4—General Rules****ORDER OF RULEMAKING**

By the authority vested in the State Board of Nursing under sections 335.036 and 335.067, RSMo 2016, the board rescinds a rule as follows:

**20 CSR 2200-4.027 MNIT Board of Directors/Contractor Duties is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 15, 2017 (42 MoReg 1664). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 20—DEPARTMENT OF INSURANCE,  
FINANCIAL INSTITUTIONS AND PROFESSIONAL  
REGISTRATION  
Division 2200—State Board of Nursing  
Chapter 4—General Rules****ORDER OF RULEMAKING**

By the authority vested in the State Board of Nursing under sections 335.036 and 335.067, RSMo 2016, the board rescinds a rule

as follows:

**20 CSR 2200-4.028 Confidentiality is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 15, 2017 (42 MoReg 1664–1665). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 20—DEPARTMENT OF INSURANCE,  
FINANCIAL INSTITUTIONS AND PROFESSIONAL  
REGISTRATION**

**Division 2200—State Board of Nursing  
Chapter 4—General Rules**

**ORDER OF RULEMAKING**

By the authority vested in the State Board of Nursing under sections 335.036 and 335.067, RSMo 2016, the board rescinds a rule as follows:

**20 CSR 2200-4.029 MNIT Administrator is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on November 15, 2017 (42 MoReg 1665). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 20—DEPARTMENT OF INSURANCE,  
FINANCIAL INSTITUTIONS AND PROFESSIONAL  
REGISTRATION**

**Division 2220—State Board of Pharmacy  
Chapter 2—General Rules**

**ORDER OF RULEMAKING**

By the authority vested in the State Board of Pharmacy under sections 338.140, 338.210.4, 338.220, 338.240, and 338.280, RSMo 2016, the board amends a rule as follows:

**20 CSR 2220-2.025 is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on November 15, 2017 (42 MoReg 1665–1667). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The board received one (1) comment in response to the proposed amendment.

COMMENT #1: A comment was received from the Accreditation Commission for Health Care (ACHC) asking that the board amend subsection (2)(G) to accept/recognize ACHC as an accepted inspection entity for sterile compounders.

RESPONSE AND EXPLANATION OF CHANGE: The board agrees other entities may exist that may be qualified to perform a non-resident state inspection that would be acceptable to the board

when a state inspection is unavailable. In lieu of referencing specific vendors/entities, subsection (2)(G) has been amended to also allow qualifying inspections from an entity approved by the board.

**20 CSR 2220-2.025 Nonresident Pharmacies**

(2) To obtain a Missouri pharmacy license, a nonresident pharmacy must—

(G) Submit a copy of the applicant's most recent pharmacy inspection by the applicant's resident state board of pharmacy or its equivalent state regulatory body. The inspection must have occurred within the last eighteen (18) months for sterile compounding pharmacy applicants or within the last twenty-four (24) months for all other pharmacy applicants. If a state inspection is unavailable, an inspection by the Missouri Board of Pharmacy or from the Verified Pharmacy Program (VPP) of the National Association of State Boards of Pharmacy or a similar inspection by an entity approved by the board may be accepted.

**Title 22—MISSOURI CONSOLIDATED  
HEALTH CARE PLAN**

**Division 10—Health Care Plan  
Chapter 2—State Membership**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2016, the executive director rescinds a rule as follows:

**22 CSR 10-2.094 Tobacco-Free Incentive Provisions and  
Limitations is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on October 2, 2017 (42 MoReg 1382). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 22—MISSOURI CONSOLIDATED  
HEALTH CARE PLAN**

**Division 10—Health Care Plan  
Chapter 2—State Membership**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2016, the executive director adopts a rule as follows:

**22 CSR 10-2.094 Tobacco-Free Incentive Provisions and  
Limitations is adopted.**

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on October 2, 2017 (42 MoReg 1382–1383). No changes have been made in the text of the proposed rule, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 22—MISSOURI CONSOLIDATED  
HEALTH CARE PLAN  
Division 10—Health Care Plan  
Chapter 2—State Membership**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2016, the executive director rescinds a rule as follows:

**22 CSR 10-2.120 Partnership Incentive Provisions and Limitations is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on October 2, 2017 (42 MoReg 1383). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 22—MISSOURI CONSOLIDATED  
HEALTH CARE PLAN  
Division 10—Health Care Plan  
Chapter 2—State Membership**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri Consolidated Health Care Plan under section 103.059, RSMo 2016, the executive director adopts a rule as follows:

**22 CSR 10-2.120 Partnership Incentive Provisions and Limitations is adopted.**

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on October 2, 2017 (42 MoReg 1383–1384). No changes have been made in the text of the proposed rule, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.



**T**his section may contain notice of hearings, correction notices, public information notices, rule action notices, statements of actual costs, and other items required to be published in the *Missouri Register* by law.

**Title 19—DEPARTMENT OF HEALTH AND  
SENIOR SERVICES  
Division 60—Missouri Health Facilities Review  
Committee  
Chapter 50—Certificate of Need Program**

**NOTIFICATION OF REVIEW:  
APPLICATION REVIEW SCHEDULE**

The Missouri Health Facilities Review Committee has initiated review of the CON applications listed below. A decision is tentatively scheduled for March 27, 2018. These applications are available for public inspection at the address shown below.

**Date Filed**

**Project Number:** Project Name  
City (County)  
Cost, Description

**1/12/2018**

**#5519 RT:** Rolla Residential, LLC  
Rolla (Phelps County)  
\$4,227,105, Replace 28 ALF beds

**#5512 RT:** Harmony Gardens-Assisted Living by Americare  
Warrensburg (Johnson County)  
\$2,916,345, Replace 24 ALF beds

**2/9/2018**

**#5514 RT:** Fountain View at Friendship Village Sunset Hills  
St. Louis (St. Louis County)  
\$2,509,106, Renovate/Modernize 78-bed ALF

**2/13/2018**

**#5562 NT:** Friendship Village Sunset Hills  
St. Louis (St. Louis County)  
\$24,075,884, Replace 118-bed SNF

**#5563 NT:** Friendship Village Chesterfield  
Chesterfield (St. Louis County)  
\$16,071,333, Replace 99-bed SNF

Any person wishing to request a public hearing for the purpose of commenting on these applications must submit a written request to this effect, which must be received by March 16, 2018. All written requests and comments should be sent to—

Chairman  
Missouri Health Facilities Review Committee  
c/o Certificate of Need Program  
3418 Knipp Drive, Suite F  
PO Box 570  
Jefferson City, MO 65102  
For additional information contact Karla Houchins at (573) 751-6700.

**Title 20—DEPARTMENT OF INSURANCE,  
FINANCIAL INSTITUTIONS AND PROFESSIONAL  
REGISTRATION**

**IN ADDITION**

Pursuant to section 376.1224, RSMo, regarding the maximum prescribed insurance benefit for the coverage of applied behavior analysis for the treatment of autism, the director of Insurance, Financial Institutions and Professional Registration is required to calculate the new maximum each year to adjust for inflation.

Using Consumer Price Index (CPI) for All Urban Consumers, as required by section 376.1224, RSMo, the new maximum required benefit was established by the following calculations:

Index Based on 1984 Dollars  
CPI for 2016: 240.007  
CPI for 2017: 245.120

New ABA Mandated Maximum Benefit = 2017 Limit × (2017 Annual Index/2016 Annual Index)

$\$43,826 \times (245.120/240.007) = \$44,760$

**T**he Secretary of State is required by sections 347.141 and 359.481, RSMo 2016, to publish dissolutions of limited liability companies and limited partnerships. The content requirements for the one-time publishing of these notices are prescribed by statute. This listing is published pursuant to these statutes. We request that documents submitted for publication in this section be submitted in camera ready 8 1/2" x 11" manuscript by email to [adrules.dissolutions@sos.mo.gov](mailto:adrules.dissolutions@sos.mo.gov).

**NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY  
TO ALL CREDITORS OF AND CLAIMANTS AGAINST  
ABBECHIMES, L.L.C.**

On December 15, 2017, AbbeChimes, L.L.C., a Missouri limited liability company ("Company"), filed its Notice of Winding Up with the Missouri Secretary of State, effective on the filing date.

All persons and organizations must submit to Company, c/o Thomas D. Peebles, Jr., Carnahan, Evans, Cantwell & Brown, P.C., 2805 S. Ingram Mill Road, Springfield, Missouri 65804, a written summary of any claims against Company, including: 1) claimant's name, address and telephone number; 2) amount of claim; 3) date(s) claim accrued (or will accrue); 4) brief description of the nature of the debt or the basis for the claim; and 5) if the claim is secured, and if so, the collateral used as security.

Because of the dissolution, any claims against Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the last of filing or publication of this Notice.

**NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY**

To: All creditors of and claimants against BARD'S TALE BEER COMPANY, L.L.C., a Missouri limited liability company, ("Company").

On January 29, 2018, BARD'S TALE BEER COMPANY, L.L.C., Charter Number LC0585959, filed its notice of winding up with the Missouri Secretary of State.

Said limited liability company requests that all persons and organizations who have claims against it present them immediately by letter to the Company c/o Gayle Evans, Attorney at Law, Chinnery Evans & Nail, P.C., 800 NE Vanderbilt Lane, Lee's Summit, Missouri 64064.

All claims must include the following information:

1. Name and current address of the claimant.
2. The amount claimed.
3. The clear and concise statement of the facts supporting the claim.
4. The date the claim was incurred.

**NOTICE: CLAIMS AGAINST BARD'S TALE BEER COMPANY, L.L.C.  
WILL BE BARRED UNLESS A PROCEEDING TO ENFORCE  
THE CLAIM IS COMMENCED WITHIN THREE (3) YEARS  
AFTER THE PUBLICATION OF THIS NOTICE.**

**NOTICE OF WINDING UP FOR LIMITED LIABILITY COMPANY**

1. The name of the limited liability company is The Menez Law Firm, LLC.
2. The Articles of Organization for The Menez Law Firm, LLC, were filed with the Missouri Secretary of State on December 10, 2014.
3. On January 22, 2018, The Menez Law Firm, LLC, filed a Notice of Winding Up for Limited Liability Company with the Secretary of State of Missouri.
4. Persons with claims against The Menez Law Firm, LLC, should present them in accordance with the following procedure:
  - (a) In order to file a claim with The Menez Law Firm, LLC, you must furnish the following:
    - (i) Amount of the claim
    - (ii) Basics for the claim
    - (iii) Date(s) on which the event(s) of the claim is based occurred
    - (iv) Documentation for the claim.
  - (b) The claim must be mailed to:

Joshua Menez  
1832 Woodmoor Dr., Ste. 208  
Monument, CO 80132.
5. A claim against The Menez Law Firm, LLC will be barred unless a proceeding to enforce the claim is commenced within three (3) years after publication of this notice.

**NOTICE OF WINDING UP  
TO ALL CREDITORS OF AND  
CLAIMANTS AGAINST**

**Evergreen Home Companion, LLC**

**Evergreen Home Companion, LLC**, a Missouri limited liability company, filed its Notice of Winding Up with the Missouri Secretary of State. Evergreen Home Companion, LLC requests that all persons and organizations who have claims against it present them immediately by letter to Evergreen Home Companion, LLC, c/o Law Office of Camron Hoorfar, P.C., 202 SW Market Street, Lee's Summit, MO 64063.

All claims must include the following information: (a) name and address of the claimant, (b) the amount claimed, (c) date on which the claim arose, (d) basis for the claim and documentation thereof, and (e) whether or not the claim was secured and, if so, the collateral used as security.

All claims against Evergreen Home Companion, LLC will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the date of publication of this notice.

**NOTICE OF DISSOLUTION**  
**TO ALL CREDITORS OF AND CLAIMANTS AGAINST**  
**CENTER TERMINAL COMPANY - CLEVELAND**

On December 28, 2017, CENTER TERMINAL COMPANY - CLEVELAND, a Missouri corporation, filed Articles of Dissolution by Voluntary Action with the Missouri Secretary of State.

Said corporation requests that all persons and organizations who have claims against it present them immediately by letter to: James R. Strong, Esq., Husch Blackwell LLP, 190 Carondelet Plaza, Suite 600, St. Louis, MO 63105. All claims must include the claimant's name, address and telephone number, the amount, date and basis for the claim.

NOTICE: BECAUSE OF THE DISSOLUTION OF CENTER TERMINAL COMPANY - CLEVELAND, ANY CLAIMS AGAINST IT WILL BE BARRED UNLESS A PROCEEDING TO ENFORCE THE CLAIM IS COMMENCED WITHIN TWO YEARS AFTER THE PUBLICATION OF THE THREE NOTICES AUTHORIZED BY STATUTE, WHICHEVER IS PUBLISHED LAST.

# Rule Changes Since Update to Code of State Regulations

This cumulative table gives you the latest status of rules. It contains citations of rulemakings adopted or proposed after deadline for the monthly Update Service to the *Code of State Regulations*, citations are to volume and page number in the *Missouri Register*, except for material in this issue. The first number in the table cite refers to the volume number or the publication year—42 (2017) and 43 (2018). MoReg refers to *Missouri Register* and the numbers refer to a specific *Register* page, R indicates a rescission, W indicates a withdrawal, S indicates a statement of actual cost, T indicates an order terminating a rule, N.A. indicates not applicable, RAN indicates a rule action notice, RUC indicates a rule under consideration, and F indicates future effective date.

Rule Number	Agency	Emergency	Proposed	Order	In Addition
<b>OFFICE OF ADMINISTRATION</b>					
1 CSR 10	State Officials' Salary Compensation Schedule				42 MoReg 1849
1 CSR 20-5.015	Personnel Advisory Board and Division of Personnel		41 MoReg 1538		
1 CSR 20-5.020	Personnel Advisory Board and Division of Personnel		41 MoReg 1539		
<b>DEPARTMENT OF AGRICULTURE</b>					
2 CSR 30-10.010	Animal Health	This Issue	This Issue		
2 CSR 90-10	Weights, Measures and Consumer Protection				42 MoReg 1203
<b>DEPARTMENT OF CONSERVATION</b>					
3 CSR 10-3.010	Conservation Commission		42 MoReg 1363	43 MoReg 89	
3 CSR 10-5.425	Conservation Commission		42 MoReg 1363	43 MoReg 89	
3 CSR 10-7.455	Conservation Commission				43 MoReg 93
3 CSR 10-8.510	Conservation Commission		42 MoReg 1364	43 MoReg 89	
3 CSR 10-9.110	Conservation Commission		42 MoReg 1364	43 MoReg 90	
3 CSR 10-9.625	Conservation Commission		42 MoReg 1365	43 MoReg 90	
3 CSR 10-10.727	Conservation Commission		42 MoReg 1365	43 MoReg 90	
3 CSR 10-10.744	Conservation Commission		42 MoReg 1366	43 MoReg 90	
3 CSR 10-10.767	Conservation Commission		42 MoReg 1366	43 MoReg 90	
3 CSR 10-11.180	Conservation Commission		42 MoReg 1366	43 MoReg 91	
3 CSR 10-12.110	Conservation Commission		42 MoReg 1368	43 MoReg 91	
3 CSR 10-12.115	Conservation Commission		42 MoReg 1368	43 MoReg 91	
3 CSR 10-12.135	Conservation Commission		42 MoReg 1368	43 MoReg 91	
3 CSR 10-20.805	Conservation Commission		42 MoReg 1372	43 MoReg 91	
<b>DEPARTMENT OF ECONOMIC DEVELOPMENT</b>					
4 CSR 240-3.050	Public Service Commission		42 MoReg 1641R		
4 CSR 240-3.163	Public Service Commission		42 MoReg 1231R	43 MoReg 13R	
4 CSR 240-3.164	Public Service Commission		42 MoReg 1231R	43 MoReg 13R	
4 CSR 240-10.075	Public Service Commission		42 MoReg 1641		
4 CSR 240-18.010	Public Service Commission		42 MoReg 1232	43 MoReg 13	
4 CSR 240-120.011	Public Service Commission		42 MoReg 1145	43 MoReg 176	
4 CSR 240-120.031	Public Service Commission		42 MoReg 1146	43 MoReg 177	
4 CSR 240-120.060	Public Service Commission		42 MoReg 1146	43 MoReg 177	
4 CSR 240-120.065	Public Service Commission		42 MoReg 1147	43 MoReg 178	
4 CSR 240-120.070	Public Service Commission		42 MoReg 1151	43 MoReg 183	
4 CSR 240-120.080	Public Service Commission		42 MoReg 1151	43 MoReg 183	
4 CSR 240-120.085	Public Service Commission		42 MoReg 1151	43 MoReg 184	
4 CSR 240-120.090	Public Service Commission		42 MoReg 1156	43 MoReg 186	
4 CSR 240-120.100	Public Service Commission		42 MoReg 1158	43 MoReg 186	
4 CSR 240-120.110	Public Service Commission		42 MoReg 1158	43 MoReg 187	
4 CSR 240-120.120	Public Service Commission		42 MoReg 1159	43 MoReg 188	
4 CSR 240-120.130	Public Service Commission		42 MoReg 1159	43 MoReg 188	
4 CSR 240-120.140	Public Service Commission		42 MoReg 1160	43 MoReg 190	
4 CSR 240-121.010	Public Service Commission		42 MoReg 1161	43 MoReg 190W	
4 CSR 240-121.020	Public Service Commission		42 MoReg 1161	43 MoReg 191W	
4 CSR 240-121.030	Public Service Commission		42 MoReg 1162	43 MoReg 192W	
4 CSR 240-121.040	Public Service Commission		42 MoReg 1163	43 MoReg 192W	
4 CSR 240-121.050	Public Service Commission		42 MoReg 1163	43 MoReg 193W	
4 CSR 240-121.060	Public Service Commission		42 MoReg 1164	43 MoReg 194W	
4 CSR 240-121.180	Public Service Commission		42 MoReg 1164	43 MoReg 194W	
4 CSR 240-123.010	Public Service Commission		42 MoReg 1164	43 MoReg 195	
4 CSR 240-123.020	Public Service Commission		42 MoReg 1165	43 MoReg 196	
4 CSR 240-123.030	Public Service Commission		42 MoReg 1166	43 MoReg 196	
4 CSR 240-123.040	Public Service Commission		42 MoReg 1167	43 MoReg 197	
4 CSR 240-123.050	Public Service Commission		42 MoReg 1169	43 MoReg 198	
4 CSR 240-123.060	Public Service Commission		42 MoReg 1169	43 MoReg 199	
4 CSR 240-123.065	Public Service Commission		42 MoReg 1170	43 MoReg 199	
4 CSR 240-123.070	Public Service Commission		42 MoReg 1174	43 MoReg 202	
4 CSR 240-123.080	Public Service Commission		42 MoReg 1174	43 MoReg 203	
4 CSR 240-123.090	Public Service Commission		42 MoReg 1175	43 MoReg 203	
4 CSR 240-123.095	Public Service Commission		42 MoReg 1176	43 MoReg 204	
4 CSR 240-124.010	Public Service Commission		42 MoReg 1180	43 MoReg 206	
4 CSR 240-124.020	Public Service Commission		42 MoReg 1180	43 MoReg 206	
4 CSR 240-124.030	Public Service Commission		42 MoReg 1180	43 MoReg 207	
4 CSR 240-124.040	Public Service Commission		42 MoReg 1181	43 MoReg 208	
4 CSR 240-124.045	Public Service Commission		42 MoReg 1182	43 MoReg 208W	
4 CSR 240-124.050	Public Service Commission		42 MoReg 1184	43 MoReg 209	
4 CSR 240-124.060	Public Service Commission		42 MoReg 1185	43 MoReg 209	
4 CSR 240-125.010	Public Service Commission		42 MoReg 1185	43 MoReg 210	
4 CSR 240-125.020	Public Service Commission		42 MoReg 1186	43 MoReg 211	
4 CSR 240-125.040	Public Service Commission		42 MoReg 1187	43 MoReg 211	
4 CSR 240-125.050	Public Service Commission		42 MoReg 1187	43 MoReg 212	
4 CSR 240-125.060	Public Service Commission		42 MoReg 1188	43 MoReg 213	
4 CSR 240-125.070	Public Service Commission		42 MoReg 1189	43 MoReg 214	
4 CSR 240-125.090	Public Service Commission		42 MoReg 1192	43 MoReg 218	
4 CSR 240-126.010	Public Service Commission		42 MoReg 1192	43 MoReg 218	
4 CSR 240-126.020	Public Service Commission		42 MoReg 1193	43 MoReg 219	

Rule Number	Agency	Emergency	Proposed	Order	In Addition
4 CSR 240-127.010	Public Service Commission		42 MoReg 1194	43 MoReg 220	
4 CSR 340-2	Division of Energy				42 MoReg 749 43 MoReg 15
4 CSR 340-6.010	Division of Energy		41 MoReg 1908		
<b>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION</b>					
5 CSR 20-300.140	Division of Learning Services		43 MoReg 252R		
5 CSR 20-400.640	Division of Learning Services		42 MoReg 1581		
5 CSR 20-500.310	Division of Learning Services		42 MoReg 1760R		
5 CSR 20-500.340	Division of Learning Services		42 MoReg 1760R		
<b>DEPARTMENT OF HIGHER EDUCATION</b>					
6 CSR 10-4.010	Commissioner of Higher Education		43 MoReg 123		
<b>DEPARTMENT OF TRANSPORTATION</b>					
7 CSR	Department of Transportation				41 MoReg 845
7 CSR 10-1.010	Missouri Highways and Transportation Commission		42 MoReg 1643		
7 CSR 10-3.010	Missouri Highways and Transportation Commission		42 MoReg 1825		
7 CSR 10-3.020	Missouri Highways and Transportation Commission		42 MoReg 1831		
7 CSR 10-3.030	Missouri Highways and Transportation Commission		42 MoReg 1832		
7 CSR 10-4.010	Missouri Highways and Transportation Commission		42 MoReg 1833		
7 CSR 10-4.020	Missouri Highways and Transportation Commission		42 MoReg 1834		
7 CSR 10-5.010	Missouri Highways and Transportation Commission		42 MoReg 1412		
7 CSR 10-6.020	Missouri Highways and Transportation Commission		42 MoReg 1413		
7 CSR 10-6.030	Missouri Highways and Transportation Commission		42 MoReg 1414		
7 CSR 10-6.040	Missouri Highways and Transportation Commission		42 MoReg 1415		
7 CSR 10-6.050	Missouri Highways and Transportation Commission		42 MoReg 1416		
7 CSR 10-6.060	Missouri Highways and Transportation Commission		42 MoReg 1417		
7 CSR 10-6.070	Missouri Highways and Transportation Commission		42 MoReg 1418		
7 CSR 10-6.080	Missouri Highways and Transportation Commission		42 MoReg 1419		
7 CSR 10-6.085	Missouri Highways and Transportation Commission		42 MoReg 1420		
7 CSR 10-6.090	Missouri Highways and Transportation Commission		42 MoReg 1423		
7 CSR 10-6.100	Missouri Highways and Transportation Commission		42 MoReg 1424		
7 CSR 10-7.010	Missouri Highways and Transportation Commission		42 MoReg 1645		
7 CSR 10-8.005	Missouri Highways and Transportation Commission		43 MoReg 252		
7 CSR 10-8.011	Missouri Highways and Transportation Commission		43 MoReg 253R 43 MoReg 253		
7 CSR 10-8.021	Missouri Highways and Transportation Commission		43 MoReg 254R		
7 CSR 10-8.031	Missouri Highways and Transportation Commission		43 MoReg 254R		
7 CSR 10-8.041	Missouri Highways and Transportation Commission		43 MoReg 255R		
7 CSR 10-8.051	Missouri Highways and Transportation Commission		43 MoReg 255R		
7 CSR 10-8.061	Missouri Highways and Transportation Commission		43 MoReg 255R 43 MoReg 256		
7 CSR 10-8.071	Missouri Highways and Transportation Commission		43 MoReg 257R		
7 CSR 10-8.081	Missouri Highways and Transportation Commission		43 MoReg 257R		
7 CSR 10-8.091	Missouri Highways and Transportation Commission		43 MoReg 257R		
7 CSR 10-8.101	Missouri Highways and Transportation Commission		43 MoReg 258R		
7 CSR 10-8.111	Missouri Highways and Transportation Commission		43 MoReg 258R		
7 CSR 10-8.121	Missouri Highways and Transportation Commission		43 MoReg 258R 43 MoReg 259		
7 CSR 10-8.131	Missouri Highways and Transportation Commission		43 MoReg 260R		
7 CSR 10-8.141	Missouri Highways and Transportation Commission		43 MoReg 260R		
7 CSR 10-8.151	Missouri Highways and Transportation Commission		43 MoReg 260R		
7 CSR 10-8.161	Missouri Highways and Transportation Commission		43 MoReg 261R		
7 CSR 10-12.010	Missouri Highways and Transportation Commission		42 MoReg 1646		
7 CSR 10-12.020	Missouri Highways and Transportation Commission		42 MoReg 1646		
7 CSR 10-12.030	Missouri Highways and Transportation Commission		42 MoReg 1647		
7 CSR 10-17.020	Missouri Highways and Transportation Commission		42 MoReg 1648		
7 CSR 10-17.030	Missouri Highways and Transportation Commission		42 MoReg 1651		
7 CSR 10-17.040	Missouri Highways and Transportation Commission		42 MoReg 1652		
7 CSR 10-17.050	Missouri Highways and Transportation Commission		42 MoReg 1653		
7 CSR 10-17.060	Missouri Highways and Transportation Commission		42 MoReg 1654		
7 CSR 10-18.020	Missouri Highways and Transportation Commission		42 MoReg 91 42 MoReg 1655		
7 CSR 10-19.010	Missouri Highways and Transportation Commission		42 MoReg 93R		
7 CSR 10-24.010	Missouri Highways and Transportation Commission		43 MoReg 39		
7 CSR 10-24.020	Missouri Highways and Transportation Commission		43 MoReg 41		
7 CSR 10-24.030	Missouri Highways and Transportation Commission		43 MoReg 41		
7 CSR 10-24.050	Missouri Highways and Transportation Commission		43 MoReg 42		
7 CSR 10-24.060	Missouri Highways and Transportation Commission		43 MoReg 43		
7 CSR 10-24.070	Missouri Highways and Transportation Commission		43 MoReg 43		
7 CSR 10-24.080	Missouri Highways and Transportation Commission		43 MoReg 43		
7 CSR 10-24.100	Missouri Highways and Transportation Commission		43 MoReg 44		
7 CSR 10-24.110	Missouri Highways and Transportation Commission		43 MoReg 44		
7 CSR 10-24.120	Missouri Highways and Transportation Commission		43 MoReg 45		
7 CSR 10-24.140	Missouri Highways and Transportation Commission		43 MoReg 45		
7 CSR 10-24.200	Missouri Highways and Transportation Commission		43 MoReg 46		
7 CSR 10-24.210	Missouri Highways and Transportation Commission		43 MoReg 46		
7 CSR 10-24.300	Missouri Highways and Transportation Commission		43 MoReg 46		
7 CSR 10-24.330	Missouri Highways and Transportation Commission		43 MoReg 47		
7 CSR 10-27.020	Missouri Highways and Transportation Commission		42 MoReg 1656		
7 CSR 10-27.040	Missouri Highways and Transportation Commission		42 MoReg 1656		
7 CSR 60-2.010	Traffic and Highway Safety Division		41 MoReg 1688		
7 CSR 60-2.020	Traffic and Highway Safety Division		41 MoReg 1689		
7 CSR 60-2.030	Traffic and Highway Safety Division		41 MoReg 1690		
7 CSR 60-2.040	Traffic and Highway Safety Division		41 MoReg 1695		
7 CSR 60-2.050	Traffic and Highway Safety Division		41 MoReg 1699		
7 CSR 60-2.060	Traffic and Highway Safety Division		41 MoReg 1699		
7 CSR 265-9.010	Motor Carrier and Railroad Safety		42 MoReg 1657		

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7 CSR 265-9.020	Motor Carrier and Railroad Safety		42 MoReg 1658		
7 CSR 265-9.040	Motor Carrier and Railroad Safety		42 MoReg 1659R		
7 CSR 265-9.050	Motor Carrier and Railroad Safety		42 MoReg 1659		
7 CSR 265-9.060	Motor Carrier and Railroad Safety		42 MoReg 1660R		
7 CSR 265-9.070	Motor Carrier and Railroad Safety		42 MoReg 1660		
7 CSR 265-9.090	Motor Carrier and Railroad Safety		42 MoReg 1661R		
7 CSR 265-9.100	Motor Carrier and Railroad Safety		42 MoReg 1661		
7 CSR 265-9.110	Motor Carrier and Railroad Safety		42 MoReg 1661		
7 CSR 265-9.130	Motor Carrier and Railroad Safety		42 MoReg 1662		
7 CSR 265-9.140	Motor Carrier and Railroad Safety		42 MoReg 1662R		
7 CSR 265-9.150	Motor Carrier and Railroad Safety		42 MoReg 1663R		
<b>DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS</b>					
8 CSR	Department of Labor and Industrial Relations				41 MoReg 845
8 CSR 10-5.015	Division of Employment Security		43 MoReg 7		
<b>DEPARTMENT OF MENTAL HEALTH</b>					
9 CSR	Department of Mental Health				41 MoReg 845
9 CSR 30-3.022	Certification Standards		43 MoReg 261R		
9 CSR 45-4.010	Division of Developmental Disabilities		42 MoReg 1761		
9 CSR 45-6.010	Division of Developmental Disabilities		43 MoReg 261R		
<b>DEPARTMENT OF NATURAL RESOURCES</b>					
10 CSR	Department of Natural Resources				41 MoReg 845
10 CSR 1-2.030	Director's Office		43 MoReg 134R		
10 CSR 10-2.310	Air Conservation Commission		43 MoReg 262R		
10 CSR 10-2.360	Air Conservation Commission		43 MoReg 262R		
10 CSR 10-3.160	Air Conservation Commission		43 MoReg 262R		
10 CSR 10-5.120	Air Conservation Commission		43 MoReg 263R		
10 CSR 10-5.130	Air Conservation Commission		43 MoReg 263R		
10 CSR 10-5.450	Air Conservation Commission		43 MoReg 264R		
10 CSR 10-6.100	Air Conservation Commission		43 MoReg 264R		
10 CSR 10-6.250	Air Conservation Commission		40 MoReg 1023	41 MoReg 37	
10 CSR 10-6.350	Air Conservation Commission		43 MoReg 265R		
10 CSR 10-6.360	Air Conservation Commission		43 MoReg 265R		
10 CSR 20-1.010	Clean Water Commission		43 MoReg 134R		
10 CSR 20-1.020	Clean Water Commission		43 MoReg 135R		
10 CSR 20-4.020	Clean Water Commission		43 MoReg 135R		
10 CSR 20-4.021	Clean Water Commission		43 MoReg 135R		
10 CSR 20-4.022	Clean Water Commission		43 MoReg 135R		
10 CSR 20-4.043	Clean Water Commission		43 MoReg 136R		
10 CSR 20-4.049	Clean Water Commission		43 MoReg 136R		
10 CSR 20-4.060	Clean Water Commission		43 MoReg 136R		
10 CSR 20-4.070	Clean Water Commission		43 MoReg 137R		
10 CSR 20-7.031	Clean Water Commission		42 MoReg 1424		
10 CSR 22-1.010	Dam and Reservoir Safety Council		43 MoReg 137R		
10 CSR 22-1.030	Dam and Reservoir Safety Council		43 MoReg 137R		
10 CSR 22-2.060	Dam and Reservoir Safety Council		43 MoReg 137R		
10 CSR 22-4.010	Dam and Reservoir Safety Council		43 MoReg 138R		
10 CSR 23-1.020	Division of Geology and Land Survey		43 MoReg 138R		
10 CSR 23-3.025	Division of Geology and Land Survey		43 MoReg 138R		
10 CSR 24-2.010	Hazardous Substance Emergency Response Office		43 MoReg 138R		
10 CSR 24-3.010	Hazardous Substance Emergency Response Office		43 MoReg 139R		
10 CSR 25-1.010	Hazardous Waste Management Commission		43 MoReg 265R		
10 CSR 25-17.010	Hazardous Waste Management Commission		43 MoReg 266R		
10 CSR 25-17.020	Hazardous Waste Management Commission		43 MoReg 266R		
10 CSR 25-17.030	Hazardous Waste Management Commission		43 MoReg 266R		
10 CSR 25-17.040	Hazardous Waste Management Commission		43 MoReg 267R		
10 CSR 25-17.050	Hazardous Waste Management Commission		43 MoReg 267R		
10 CSR 25-17.060	Hazardous Waste Management Commission		43 MoReg 267R		
10 CSR 25-17.070	Hazardous Waste Management Commission		43 MoReg 268R		
10 CSR 25-17.080	Hazardous Waste Management Commission		43 MoReg 268R		
10 CSR 25-17.090	Hazardous Waste Management Commission		43 MoReg 268R		
10 CSR 25-17.100	Hazardous Waste Management Commission		43 MoReg 269R		
10 CSR 25-17.110	Hazardous Waste Management Commission		43 MoReg 269R		
10 CSR 25-17.120	Hazardous Waste Management Commission		43 MoReg 269R		
10 CSR 25-17.130	Hazardous Waste Management Commission		43 MoReg 270R		
10 CSR 25-17.140	Hazardous Waste Management Commission		43 MoReg 270R		
10 CSR 25-17.150	Hazardous Waste Management Commission		43 MoReg 270R		
10 CSR 25-17.160	Hazardous Waste Management Commission		43 MoReg 271R		
10 CSR 25-17.170	Hazardous Waste Management Commission		43 MoReg 271R		
10 CSR 26-1.010	Petroleum and Hazardous Substance Storage Tanks		43 MoReg 271R		
10 CSR 30-1.010	Land Survey		42 MoReg 1584R	This IssueR	
10 CSR 30-2.010	Land Survey		42 MoReg 1584R	This IssueR	
10 CSR 30-2.020	Land Survey		42 MoReg 1584R	This IssueR	
10 CSR 30-2.030	Land Survey		42 MoReg 1585R	This IssueR	
10 CSR 30-2.040	Land Survey		42 MoReg 1585R	This IssueR	
10 CSR 30-2.050	Land Survey		42 MoReg 1585R	This IssueR	
10 CSR 30-2.060	Land Survey		42 MoReg 1585R	This IssueR	
10 CSR 30-2.070	Land Survey		42 MoReg 1586R	This IssueR	
10 CSR 30-2.080	Land Survey		42 MoReg 1586R	This IssueR	
10 CSR 30-2.090	Land Survey		42 MoReg 1586R	This IssueR	
10 CSR 30-2.100	Land Survey		42 MoReg 1587R	This IssueR	
10 CSR 30-2.110	Land Survey		42 MoReg 1587R	This IssueR	
10 CSR 40-1.010	Land Reclamation Commission		43 MoReg 272R		
10 CSR 40-2.010	Land Reclamation Commission		43 MoReg 272R		
10 CSR 40-2.020	Land Reclamation Commission		43 MoReg 272R		
10 CSR 40-2.030	Land Reclamation Commission		43 MoReg 273R		

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10 CSR 40-2.050	Land Reclamation Commission		43 MoReg 273R		
10 CSR 40-2.060	Land Reclamation Commission		43 MoReg 273R		
10 CSR 40-2.070	Land Reclamation Commission		43 MoReg 274R		
10 CSR 40-2.080	Land Reclamation Commission		43 MoReg 274R		
10 CSR 40-2.090	Land Reclamation Commission		43 MoReg 274R		
10 CSR 40-2.100	Land Reclamation Commission		43 MoReg 274R		
10 CSR 40-2.110	Land Reclamation Commission		43 MoReg 275R		
10 CSR 40-10.060	Land Reclamation Commission		43 MoReg 275R		
10 CSR 40-10.090	Land Reclamation Commission		43 MoReg 275R		
10 CSR 45-1.010	Metallic Minerals Waste Management		43 MoReg 275R		
10 CSR 50-1.010	Oil and Gas Council		43 MoReg 139R		
10 CSR 60-1.010	Safe Drinking Water Commission		43 MoReg 139R		
10 CSR 60-4.020	Safe Drinking Water Commission		43 MoReg 140R		
10 CSR 60-4.092	Safe Drinking Water Commission		43 MoReg 140R		
10 CSR 60-4.110	Safe Drinking Water Commission		43 MoReg 140R		
10 CSR 70-1.010	Soil and Water Districts Commission		43 MoReg 140R		
10 CSR 70-7.100	Soil and Water Districts Commission		43 MoReg 141R		
10 CSR 70-7.110	Soil and Water Districts Commission		43 MoReg 141R		
10 CSR 70-7.120	Soil and Water Districts Commission		43 MoReg 141R		
10 CSR 70-7.130	Soil and Water Districts Commission		43 MoReg 142R		
10 CSR 70-7.140	Soil and Water Districts Commission		43 MoReg 142R		
10 CSR 70-7.150	Soil and Water Districts Commission		43 MoReg 142R		
10 CSR 70-8.010	Soil and Water Districts Commission		43 MoReg 143R		
10 CSR 70-8.020	Soil and Water Districts Commission		43 MoReg 143R		
10 CSR 70-8.030	Soil and Water Districts Commission		43 MoReg 143R		
10 CSR 70-8.040	Soil and Water Districts Commission		43 MoReg 143R		
10 CSR 70-8.050	Soil and Water Districts Commission		43 MoReg 144R		
10 CSR 70-8.060	Soil and Water Districts Commission		43 MoReg 144R		
10 CSR 70-8.070	Soil and Water Districts Commission		43 MoReg 144R		
10 CSR 70-8.080	Soil and Water Districts Commission		43 MoReg 145R		
10 CSR 70-8.090	Soil and Water Districts Commission		43 MoReg 145R		
10 CSR 70-8.100	Soil and Water Districts Commission		43 MoReg 145R		
10 CSR 70-8.110	Soil and Water Districts Commission		43 MoReg 146R		
10 CSR 70-8.120	Soil and Water Districts Commission		43 MoReg 146R		
10 CSR 80-1.010	Solid Waste Management		43 MoReg 146R		
10 CSR 80-2.050	Solid Waste Management		43 MoReg 146R		
10 CSR 80-2.060	Solid Waste Management		43 MoReg 147R		
10 CSR 80-2.070	Solid Waste Management		43 MoReg 147R		
10 CSR 80-8.060	Solid Waste Management		43 MoReg 147R		
10 CSR 80-9.040	Solid Waste Management		43 MoReg 148R		
10 CSR 80-10.040	Solid Waste Management		43 MoReg 148R		
10 CSR 90-1.010	State Parks		43 MoReg 148R		
10 CSR 90-2.060	State Parks		43 MoReg 149R		
10 CSR 90-3.050	State Parks		43 MoReg 149R		
10 CSR 90-3.060	State Parks		43 MoReg 149R		
10 CSR 90-3.070	State Parks		43 MoReg 150R		
10 CSR 90-3.080	State Parks		43 MoReg 150R		
<b>DEPARTMENT OF PUBLIC SAFETY</b>					
11 CSR	Department of Public Safety				42 MoReg 990
11 CSR 30-16.010	Office of the Director		42 MoReg 180		
11 CSR 30-16.020	Office of the Director		42 MoReg 182		
11 CSR 45-1.040	Missouri Gaming Commission		43 MoReg 48R		
11 CSR 45-4.020	Missouri Gaming Commission		41 MoReg 1543		
11 CSR 45-4.070	Missouri Gaming Commission		43 MoReg 48R		
11 CSR 45-4.430	Missouri Gaming Commission		43 MoReg 49R		
11 CSR 45-5.020	Missouri Gaming Commission		43 MoReg 49R		
11 CSR 45-5.053	Missouri Gaming Commission		41 MoReg 1543		
11 CSR 45-5.250	Missouri Gaming Commission		43 MoReg 49R		
11 CSR 45-5.280	Missouri Gaming Commission		43 MoReg 49R		
11 CSR 45-5.400	Missouri Gaming Commission		43 MoReg 50R		
11 CSR 45-5.410	Missouri Gaming Commission		43 MoReg 50R		
11 CSR 45-5.420	Missouri Gaming Commission		43 MoReg 50R		
11 CSR 45-6.050	Missouri Gaming Commission		43 MoReg 50R		
11 CSR 45-6.060	Missouri Gaming Commission		43 MoReg 51R		
11 CSR 45-7.140	Missouri Gaming Commission		43 MoReg 51R		
11 CSR 45-8.160	Missouri Gaming Commission		43 MoReg 51R		
11 CSR 45-9.120	Missouri Gaming Commission		41 MoReg 1544		
11 CSR 45-10.070	Missouri Gaming Commission		43 MoReg 52R		
11 CSR 45-10.080	Missouri Gaming Commission		43 MoReg 52R		
11 CSR 45-10.115	Missouri Gaming Commission		43 MoReg 52R		
11 CSR 45-11.170	Missouri Gaming Commission		43 MoReg 52R		
11 CSR 45-11.180	Missouri Gaming Commission		43 MoReg 53R		
11 CSR 45-14.010	Missouri Gaming Commission		43 MoReg 53R		
11 CSR 45-14.020	Missouri Gaming Commission		43 MoReg 53R		
11 CSR 45-14.030	Missouri Gaming Commission		43 MoReg 53R		
11 CSR 45-14.040	Missouri Gaming Commission		43 MoReg 54R		
11 CSR 45-14.050	Missouri Gaming Commission		43 MoReg 54R		
11 CSR 45-16.010	Missouri Gaming Commission		43 MoReg 54R		
11 CSR 45-16.020	Missouri Gaming Commission		43 MoReg 55R		
11 CSR 45-16.030	Missouri Gaming Commission		43 MoReg 55R		
11 CSR 45-16.040	Missouri Gaming Commission		43 MoReg 55R		
11 CSR 45-16.050	Missouri Gaming Commission		43 MoReg 55R		
11 CSR 45-16.060	Missouri Gaming Commission		43 MoReg 56R		
11 CSR 45-16.070	Missouri Gaming Commission		43 MoReg 56R		
11 CSR 45-16.080	Missouri Gaming Commission		43 MoReg 56R		
11 CSR 45-16.090	Missouri Gaming Commission		43 MoReg 56R		
11 CSR 45-30.500	Missouri Gaming Commission		43 MoReg 57R		
11 CSR 45-31.005	Missouri Gaming Commission		43 MoReg 57R		



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12 CSR 10-23.130	Director of Revenue		43 MoReg 150R		
12 CSR 10-23.140	Director of Revenue		43 MoReg 150R		
12 CSR 10-23.150	Director of Revenue		43 MoReg 151R		
12 CSR 10-23.230	Director of Revenue		43 MoReg 151R		
12 CSR 10-23.250	Director of Revenue		43 MoReg 151R		
12 CSR 10-23.265	Director of Revenue		43 MoReg 152R		
12 CSR 10-23.300	Director of Revenue		43 MoReg 152R		
12 CSR 10-23.315	Director of Revenue		43 MoReg 152R		
12 CSR 10-23.325	Director of Revenue		43 MoReg 152R		
12 CSR 10-23.330	Director of Revenue		43 MoReg 153R		
12 CSR 10-23.335	Director of Revenue		43 MoReg 153R		
12 CSR 10-23.355	Director of Revenue		43 MoReg 153R		
12 CSR 10-23.432	Director of Revenue		43 MoReg 153R		
12 CSR 10-23.434	Director of Revenue		43 MoReg 154R		
12 CSR 10-23.452	Director of Revenue		43 MoReg 154R		
12 CSR 10-23.454	Director of Revenue		43 MoReg 154R		
12 CSR 10-23.456	Director of Revenue		43 MoReg 154R		
12 CSR 10-23.458	Director of Revenue		43 MoReg 155R		
12 CSR 10-24.010	Director of Revenue		43 MoReg 155R		
12 CSR 10-24.020	Director of Revenue		43 MoReg 155R		
12 CSR 10-24.040	Director of Revenue		43 MoReg 155R		
12 CSR 10-24.070	Director of Revenue		43 MoReg 156R		
12 CSR 10-24.100	Director of Revenue		43 MoReg 156R		
12 CSR 10-24.404	Director of Revenue		43 MoReg 156R		
12 CSR 10-24.428	Director of Revenue		43 MoReg 157R		
12 CSR 10-24.438	Director of Revenue		43 MoReg 157R		
12 CSR 10-24.460	Director of Revenue		43 MoReg 157R		
12 CSR 10-24.465	Director of Revenue		43 MoReg 157R		
12 CSR 10-25.050	Director of Revenue		43 MoReg 158R		
12 CSR 10-25.060	Director of Revenue		43 MoReg 158R		
12 CSR 10-25.070	Director of Revenue		43 MoReg 158R		
12 CSR 10-25.080	Director of Revenue		43 MoReg 158R		
12 CSR 10-41.010	Director of Revenue	42 MoReg 1752	42 MoReg 1765		
12 CSR 10-400.210	Director of Revenue		This IssueR		
12 CSR 10-405.100	Director of Revenue		This IssueR		
12 CSR 10-405.105	Director of Revenue		This IssueR		
12 CSR 10-405.200	Director of Revenue		This IssueR		
12 CSR 10-405.205	Director of Revenue		This IssueR		
12 CSR 30-2.015	State Tax Commission		43 MoReg 7R		
12 CSR 30-3.025	State Tax Commission		43 MoReg 8R		
12 CSR 30-3.040	State Tax Commission		43 MoReg 8R		
12 CSR 30-3.050	State Tax Commission		43 MoReg 8R		
12 CSR 30-3.060	State Tax Commission		43 MoReg 8R		
12 CSR 30-3.065	State Tax Commission		43 MoReg 9R		
12 CSR 30-3.070	State Tax Commission		43 MoReg 9R		
12 CSR 30-3.080	State Tax Commission		43 MoReg 9R		
12 CSR 30-3.085	State Tax Commission		43 MoReg 9R		
12 CSR 30-4.010	State Tax Commission		41 MoReg 160		
			43 MoReg 159		
12 CSR 40-10.010	State Lottery		43 MoReg 161		
12 CSR 40-10.040	State Lottery		43 MoReg 161R		
12 CSR 40-15.010	State Lottery		43 MoReg 161R		
12 CSR 40-20.010	State Lottery		43 MoReg 161		
12 CSR 40-20.020	State Lottery		43 MoReg 162R		
12 CSR 40-40.015	State Lottery		43 MoReg 162		
12 CSR 40-40.030	State Lottery		43 MoReg 162		
12 CSR 40-40.070	State Lottery		43 MoReg 163R		
12 CSR 40-40.100	State Lottery		43 MoReg 163R		
12 CSR 40-40.120	State Lottery		43 MoReg 163		
12 CSR 40-40.130	State Lottery		43 MoReg 164		
12 CSR 40-40.150	State Lottery		43 MoReg 164		
12 CSR 40-40.170	State Lottery		43 MoReg 164		
12 CSR 40-40.180	State Lottery		43 MoReg 165		
12 CSR 40-40.220	State Lottery		43 MoReg 165		
12 CSR 40-40.250	State Lottery		43 MoReg 165R		
12 CSR 40-40.260	State Lottery		43 MoReg 165		
12 CSR 40-40.270	State Lottery		43 MoReg 166R		
12 CSR 40-40.280	State Lottery		43 MoReg 166		
12 CSR 40-50.010	State Lottery		43 MoReg 166		
12 CSR 40-50.030	State Lottery		43 MoReg 167		
12 CSR 40-50.060	State Lottery		43 MoReg 168		
12 CSR 40-60.040	State Lottery		43 MoReg 168		
12 CSR 40-60.050	State Lottery		43 MoReg 168R		
12 CSR 40-70.050	State Lottery		43 MoReg 168R		
12 CSR 40-70.080	State Lottery		43 MoReg 169		
12 CSR 40-80.010	State Lottery		43 MoReg 169		
12 CSR 40-80.020	State Lottery		43 MoReg 169		
12 CSR 40-80.030	State Lottery		43 MoReg 170R		
12 CSR 40-80.050	State Lottery		43 MoReg 170		
12 CSR 40-80.090	State Lottery		43 MoReg 171R		
12 CSR 40-80.100	State Lottery		43 MoReg 171R		
12 CSR 40-80.110	State Lottery		43 MoReg 171R		
12 CSR 40-80.130	State Lottery		43 MoReg 171R		
12 CSR 40-85.005	State Lottery		43 MoReg 172		
12 CSR 40-85.010	State Lottery		43 MoReg 172R		
12 CSR 40-85.030	State Lottery		43 MoReg 172		
12 CSR 40-85.050	State Lottery		43 MoReg 173		
12 CSR 40-85.060	State Lottery		43 MoReg 173R		
12 CSR 40-85.070	State Lottery		43 MoReg 174R		
12 CSR 40-85.080	State Lottery		43 MoReg 174R		
12 CSR 40-85.090	State Lottery		43 MoReg 174R		

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12 CSR 40-85.100	State Lottery		43 MoReg 174R		
12 CSR 40-85.170	State Lottery		43 MoReg 175R		
12 CSR 40-90.110	State Lottery		43 MoReg 175R		
<b>DEPARTMENT OF SOCIAL SERVICES</b>					
13 CSR	Department of Social Services				42 MoReg 990
13 CSR 10-1.015	Division of Finance and Administrative Services		43 MoReg 276R		
13 CSR 35-32.040	Children's Division		43 MoReg 276R		
13 CSR 40-2.080	Family Support Division		42 MoReg 1587		
13 CSR 40-2.220	Family Support Division		43 MoReg 276R		
13 CSR 40-2.280	Family Support Division		43 MoReg 277R		
13 CSR 40-2.290	Family Support Division		43 MoReg 277R		
13 CSR 40-34.070	Family Support Division		42 MoReg 1588R		
13 CSR 40-59.020	Family Support Division		43 MoReg 277R		
13 CSR 40-59.030	Family Support Division		43 MoReg 277R		
13 CSR 40-91.040	Family Support Division		42 MoReg 1835R		
13 CSR 70-3.030	MO HealthNet Division		42 MoReg 1589		
13 CSR 70-10.030	MO HealthNet Division	42 MoReg 1356	42 MoReg 1377	43 MoReg 92	
13 CSR 70-10.050	MO HealthNet Division		43 MoReg 278R		
13 CSR 70-10.150	MO HealthNet Division		42 MoReg 1835R		
13 CSR 70-15.090	MO HealthNet Division		42 MoReg 1835		
13 CSR 70-91.020	MO HealthNet Division		42 MoReg 1838R		
13 CSR 70-93.010	MO HealthNet Division		43 MoReg 278R		
13 CSR 70-93.020	MO HealthNet Division		43 MoReg 278R		
13 CSR 70-96.010	MO HealthNet Division		42 MoReg 1838R		
13 CSR 110-2.110	Division of Youth Services		43 MoReg 278R		
13 CSR 110-4.010	Division of Youth Services		43 MoReg 279R		
13 CSR 110-6.010	Division of Youth Services		43 MoReg 279R		
<b>DEPARTMENT OF CORRECTIONS</b>					
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20 CSR 2010-2.160	Missouri State Board of Accountancy		42 MoReg 1790		
20 CSR 2015-1.030	Acupuncturist Advisory Committee	42 MoReg 156			
20 CSR 2030-5.050	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Professional Landscape Architects		42 MoReg 1838R		
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2 CSR 30-10.010	Inspection of Meat and Poultry . . . . .	This Issue . . . . .	Feb. 9, 2018 . . . . .Aug. 7, 2018
<b>Department of Public Safety</b>			
<b>Missouri State Highway Patrol</b>			
11 CSR 50-2.010	Definitions . . . . .	.42 MoReg 1751 . . . .	Oct. 29, 2017 . . . .April 26, 2018
<b>Department of Revenue</b>			
<b>Director of Revenue</b>			
12 CSR 10-41.010	Annual Adjusted Rate of Interest . . . . .	.42 MoReg 1752 . . . .	Jan. 1, 2018 . . . .June 29, 2018
<b>Department of Health and Senior Services</b>			
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19 CSR 10-15.050	Complication Plans for Certain Drug- and Chemically- Induced Abortions by Physicians Via Hospitals . . . . .	.42 MoReg 1752 . . . .	Nov. 3, 2017 . . . .May 1, 2018
<b>Division of Community and Public Health</b>			
19 CSR 20-1.040	Good Manufacturing Practices . . . . .	.42 MoReg 1639 . . . .	Oct. 23, 2017 . . . .April 20, 2018
<b>Division of Regulation and Licensure</b>			
19 CSR 30-30.061	Complication Plans for Certain Drug- and Chemically- Induced Abortions Via Abortion Facilities . . . . .	.42 MoReg 1754 . . . .	Nov. 3, 2017 . . . .May 1, 2018
19 CSR 30-40.420	Trauma Center Designation Requirements . . . . .	Next Issue . . . . .	Feb. 12, 2018 . . . .Aug. 10, 2018
19 CSR 30-40.750	ST-Segment Elevation Myocardial Infarction (STEM) Center Designation Application and Review . . . . .	Next Issue . . . . .	Feb. 12, 2018 . . . .Aug. 10, 2018
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22 CSR 10-2.030	Contributions . . . . .	.42 MoReg 1755 . . . .	Jan. 1, 2018 . . . .June 29, 2018
22 CSR 10-2.089	Pharmacy Employer Group Waiver Plan for Medicare Primary Members . . . . .	.42 MoReg 1756 . . . .	Jan. 1, 2018 . . . .June 29, 2018
22 CSR 10-2.094	Tobacco-Free Incentive Provisions and Limitations (Res.) . .	.42 MoReg 1358 . . . .	Oct. 1, 2017 . . . .March 29, 2018
22 CSR 10-2.094	Tobacco-Free Incentive Provisions and Limitations . . . .	.42 MoReg 1358 . . . .	Oct. 1, 2017 . . . .March 29, 2018
22 CSR 10-2.120	Partnership Incentive Provisions and Limitations (Res.) . .	.42 MoReg 1359 . . . .	Oct. 1, 2017 . . . .March 29, 2018
22 CSR 10-2.120	Partnership Incentive Provisions and Limitations . . . . .	.42 MoReg 1359 . . . .	Oct. 1, 2017 . . . .March 29, 2018
22 CSR 10-2.135	Benefit Package Option . . . . .	.42 MoReg 1756 . . . .	Nov. 6, 2017 . . . .May 4, 2018
22 CSR 10-3.090	Pharmacy Benefit Summary . . . . .	.42 MoReg 1757 . . . .	Jan. 1, 2018 . . . .June 29, 2018
22 CSR 10-3.135	Benefit Package Option . . . . .	.42 MoReg 1758 . . . .	Nov. 6, 2017 . . . .May 4, 2018

# Executive Orders

Executive Orders	Subject Matter	Filed Date	Publication
<b>2018</b>			
<b>Proclamation</b>	Governor notifies the General Assembly that he is reducing appropriation lines in the fiscal year 2018 budget.	Feb. 14, 2018	Next Issue
<b>18-01</b>	Rescinds Executive Order 07-21.	Jan. 4, 2018	43 MoReg 251
<b>2017</b>			
<b>17-24</b>	Designates members of the governor's staff to have supervisory authority over departments, divisions, and agencies of state government.	Nov. 17, 2017	43 MoReg 5
<b>17-23</b>	Advises that state offices will be closed on Friday, November 24, 2017.	Nov. 1, 2017	42 MoReg 1640
<b>17-22</b>	Implements the Emergency Mutual Assistance Compact and activates the state militia to aid the U.S. Virgin Islands in response to Hurricane Maria.	Sept. 20, 2017	42 MoReg 1579
<b>17-21</b>	Governor activates the state militia in anticipation of unrest in the St. Louis region.	Sept. 14, 2017	42 MoReg 1411
<b>17-20</b>	Governor establishes a board of inquiry to review evidence and provide a recommendation on the death sentence for inmate Marcellus Williams.	Aug. 22, 2017	42 MoReg 1361
<b>Proclamation</b>	Governor notifies the General Assembly that he is reducing appropriation lines in the fiscal year 2018 budget and permanently reducing appropriation lines in the fiscal year 2017 budget.	Aug. 1, 2017	42 MoReg 1307
<b>17-19</b>	Directs the Department of Health and Senior Services, the Department of Mental Health, the Department of Public Safety, the Department of Natural Resources, and the Department of Conservation to identify, train, equip, and assess law enforcement and emergency responder efforts to combat Missouri's Opioid Public Health Crisis.	July 18, 2017	42 MoReg 1229
<b>17-18</b>	Directs the Department of Health and Senior Services to create a prescription drug monitoring program.	July 17, 2017	42 MoReg 1143
<b>Amended Proclamation</b>	Governor convenes the Second Extra Session of the First Regular Session of the Ninety-Ninth General Assembly regarding abortions facilities.	July 6, 2017	42 MoReg 1139
<b>17-17</b>	Creates the Missouri Justice Reinvest Taskforce to analyze Missouri's corrections system and recommend improvements.	June 28, 2017	42 MoReg 1067
<b>Proclamation</b>	Governor convenes the Second Extra Session of the First Regular Session of the Ninety-Ninth General Assembly regarding abortions facilities.	June 7, 2017	42 MoReg 1024
<b>Proclamation</b>	Governor convenes the First Extra Session of the First Regular Session of the Ninety-Ninth General Assembly regarding attracting new jobs to Missouri.	May 18, 2017	42 MoReg 1022
<b>17-16</b>	Temporarily grants the Director of the Missouri Department of Revenue discretionary authority to adjust certain rules and regulations.	May 11, 2017	42 MoReg 909
<b>17-15</b>	Temporarily grants the Director of the Missouri Department of Health and Senior Services discretionary authority to adjust certain rules and regulations.	May 8, 2017	42 MoReg 907
<b>17-14</b>	Temporarily grants the Director of the Missouri Department of Natural Resources discretionary authority to adjust certain environmental rules and regulations.	May 4, 2017	42 MoReg 905
<b>17-13</b>	Activates the state militia in response to severe weather that began on April 28, 2017.	April 30, 2017	42 MoReg 865
<b>17-12</b>	Declares a State of Emergency and activates the Missouri State Emergency Operations Plan due to severe weather beginning on April 28, 2017.	April 28, 2017	42 MoReg 863
<b>17-11</b>	Establishes the Boards and Commissions Task Force to recommend comprehensive executive and legislative reform proposals to the governor by October 31, 2017.	April 11, 2017	42 MoReg 779
<b>17-10</b>	Designates members of the governor's staff to have supervisory authority over departments, divisions, and agencies of state government.	April 7, 2017	42 MoReg 777
<b>17-09</b>	Establishes parental leave for state employees of the executive branch of Missouri state government and encourages other state officials to adopt comparable policies.	March 13, 2017	42 MoReg 429
<b>17-08</b>	Declares a State of Emergency and activates the Missouri State Emergency Operations Plan due to severe weather that began on March 6.	March 7, 2017	42 MoReg 427

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<b>17-07</b>	Establishes the Governor's Committee for Simple, Fair, and Low Taxes to recommend proposed reforms to the governor by June 30, 2017.	January 25, 2017	42 MoReg 315
<b>17-06</b>	Orders that the Missouri State Emergency Operations Plan be activated. Further orders state agencies to provide assistance to the maximum extent practicable and directs the Adjutant General to call into service such portions of the organized militia as he deems necessary.	January 12, 2017	42 MoReg 267
<b>17-05</b>	Activates the Missouri State Emergency Operation Center due to severe weather expected to begin on Jan. 12, 2017.	January 11, 2017	42 MoReg 266
<b>17-04</b>	Establishes the position of Chief Operating Officer to report directly to the governor and serve as a member of the governor's executive team.	January 11, 2017	42 MoReg 264
<b>17-03</b>	Orders every state agency to immediately suspend all rulemaking until Feb. 28, 2017, and to complete a review of every regulation under its jurisdiction within the <i>Code of State Regulations</i> by May 31, 2018.	January 10, 2017	42 MoReg 261
<b>17-02</b>	Orders state employees of the executive branch of Missouri state government to follow a specified code of conduct regarding ethics during the Greitens administration.	January 9, 2017	42 MoReg 258
<b>17-01</b>	Rescinds Executive Orders 07-10, 88-26, 98-15, and 05-40 regarding the Governor's Advisory Council on Physical Fitness and Health and the Missouri State Park Advisory Board.	January 6, 2017	42 MoReg 257



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     approval procedure; 7 CSR 60-2.020; 11/15/16

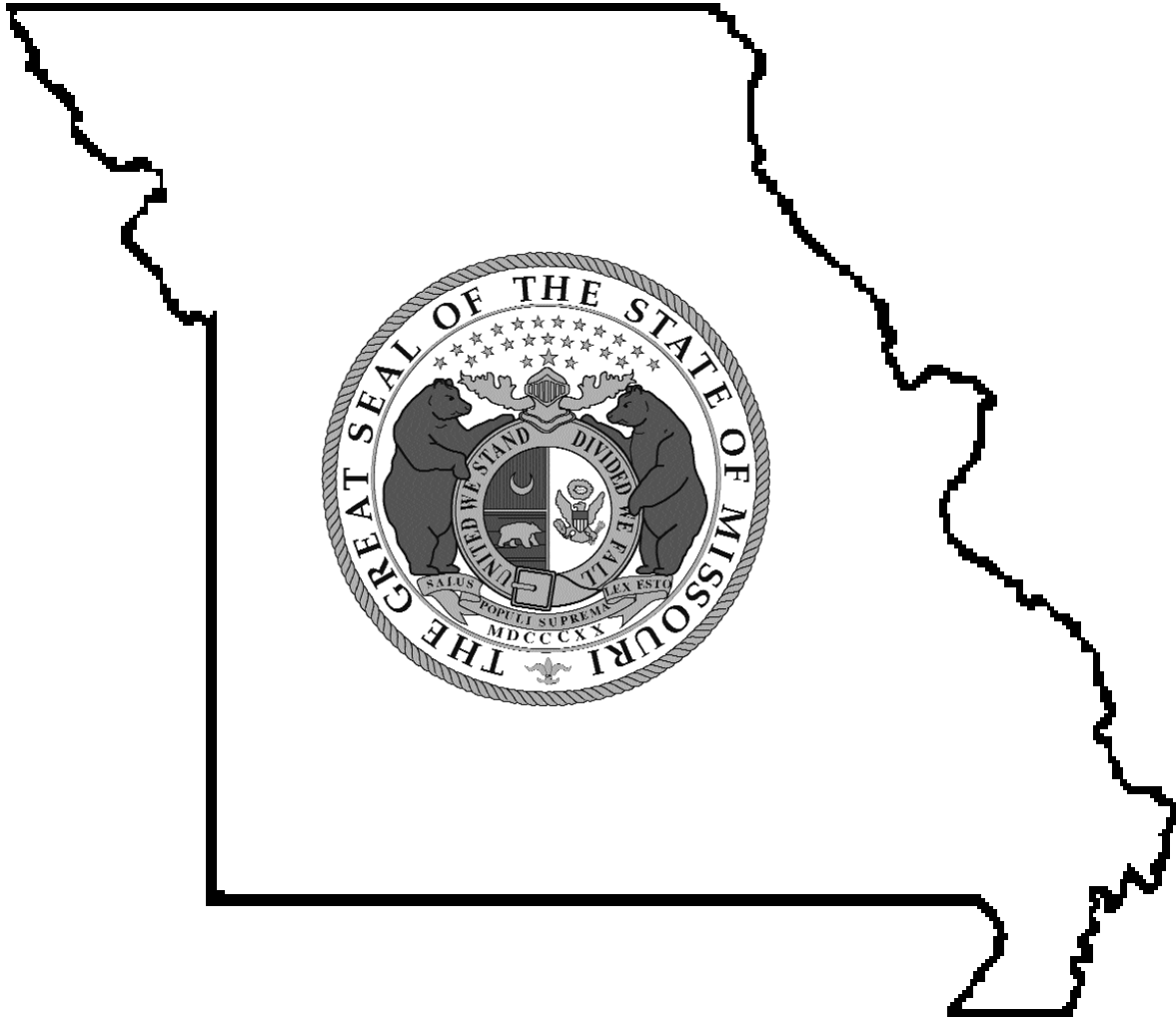


breath alcohol ignition interlock device security; 7 CSR 60-2.050; 11/15/16  
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responsibilities of authorized service providers; 7 CSR 60-2.040; 11/15/16  
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